

**NATCHITOCHE PARISH  
SCHOOL ACTIVITY FUNDS**

**NATCHITOCHE PARISH SCHOOL BOARD  
FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 11 2012

**Natchitoches Parish School Activity Funds  
Natchitoches, Louisiana**

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# Johnson, Thomas & Cunningham

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### INDEPENDENT AUDITOR'S REPORT

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

We have audited the accompanying financial statements of the Natchitoches Parish School Activity Funds, a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2011, which collectively comprise the Natchitoches Parish School Activity Funds' basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Natchitoches Parish School Activity Funds. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Natchitoches Parish School Activity Funds as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2011, on our consideration of the Natchitoches Parish School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Natchitoches Parish School Activity Funds' basic financial statements. The budgetary comparison listed as required supplemental information in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The budgetary comparison statement is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The component unit financial statements referred to above include only the financial activities of the Natchitoches Parish School Activity Funds. Financial activities of other component units that form the reporting entity, which is the Natchitoches Parish School Board, are not included. The Natchitoches Parish School Activity Funds has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

*Johnson, Thomas & Cunningham*

Johnson, Thomas & Cunningham, CPA's

December 1, 2011

Natchitoches, Louisiana

**BASIC FINANCIAL STATEMENTS**  
**(Combined Statements - Overview)**

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$307,194	\$402,737	\$709,931	\$600,504
Savings-C/D	0	0	0	16,473
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Assets</b>	<b><u>\$307,194</u></b>	<b><u>\$402,737</u></b>	<b><u>\$709,931</u></b>	<b><u>\$616,977</u></b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	307,194	0	307,194	294,899
Net Assets, Restricted	<u>0</u>	<u>402,737</u>	<u>402,737</u>	<u>322,078</u>
<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$307,194</u></b>	<b><u>\$402,737</u></b>	<b><u>\$709,931</u></b>	<b><u>\$616,977</u></b>

The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 51,040	\$ 0	\$ 51,040	\$ 50,328
Educational Materials	33,153	0	33,153	47,096
Telephone	300	0	300	60
Concession Sales	158,400	0	158,400	142,745
School Pictures	3,473	0	3,473	7,614
Athletics, other	20,633	0	20,633	13,749
Spirit Shirt Sales	7,458	0	7,458	8,128
Book Fair	0	7,452	7,452	7,124
Student Store/Mdse. Sales	7,604	0	7,604	5,363
Yearbook Sales	13,017	0	13,017	10,080
Carnival Income & Other Fundraisers	74,108	0	74,108	88,446
Field Trips	21,622	32,616	54,238	65,464
Locker Fees	576	0	576	474
Student I.D.	8,694	0	8,694	5,055
Parking Permits	3,213	0	3,213	3,205
Interest Income	2,140	0	2,140	2,664
School Board Reimb.	6,920	0	6,920	6,052
Grants & Sponsorships	500	0	500	4,075
Academic	727	1,488	2,215	2,795
Athletics	7,118	52,937	60,055	59,944
Athletics-Boys	0	7,378	7,378	7,682
Athletics-Girls	0	15,461	15,461	16,803
4-H Club	0	13,276	13,276	16,607
1 <sup>st</sup> Grade	0	258	258	0
3 <sup>rd</sup> Grade	0	2,587	2,587	3,405
4 <sup>th</sup> Grade	0	777	777	577
5 <sup>th</sup> Grade	0	16,588	16,588	3,370
6 <sup>th</sup> , 7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	1,230	1,230	0
9 <sup>th</sup> Grade	0	270	270	977
African American	0	1,229	1,229	3,997
Art	100	9,252	9,352	2,968

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
Athletic Boosters	\$ 0	\$ 44,692	\$ 44,692	\$ 29,378
BETA Club	0	5,874	5,874	6,976
Band	0	41,629	41,629	17,254
Band Boosters	0	19,322	19,322	12,294
Baseball	0	30,277	30,277	21,924
Baseball Boosters	0	4,543	4,543	2,431
Basketball	0	31,000	31,000	25,671
Basketball Team-Boys	0	35,007	35,007	36,563
Basketball Team-Girls	0	38,144	38,144	54,062
Book Club	0	0	0	579
Bible Club	0	0	0	200
Biology	0	3,602	3,602	6,461
Builders Club	0	0	0	338
Cheerleaders	0	66,403	66,403	101,186
Chiefettes (Pep Squad)	0	30,211	30,211	1,178
Choir	0	612	612	604
Class of 2010	0	1,692	1,692	0
Class of 2011	0	5,386	5,386	6,765
Class of 2012	0	13,533	13,533	9,586
Class of 2013	0	8,599	8,599	6,872
Class of 2014	0	5,400	5,400	3,414
Close-up	0	1,575	1,575	0
Computer	0	987	987	0
Cross Country	0	0	0	2,451
DARE	0	4,776	4,776	3,950
Desktop Publishing	0	10,685	10,685	11,023
Drama	0	1,411	1,411	3,240
Driver's Ed.	0	1,345	1,345	0
FBLA	0	4,785	4,785	2,663
FCA	0	8,653	8,653	5,820
FCCLA	0	0	0	1,020

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
FFA	\$ 0	\$ 44,117	\$ 44,117	\$ 50,132
FHA	0	1,698	1,698	1,190
Football-Jr. High	0	9,360	9,360	6,631
Football	0	79,136	79,136	66,970
Football Trainers	0	1,600	1,600	2,305
Forensic Science	0	1,230	1,230	1,002
Functional Workshop	0	8,509	8,509	10,095
Gifted	0	3,016	3,016	0
Golf	0	315	315	0
Graduation	0	4,880	4,880	7,985
JROTC	0	65,827	65,827	69,271
K Kids	0	100	100	0
Key Club	0	1,412	1,412	3,927
LAP	0	80	80	200
Library	22,398	36,982	59,380	59,288
Lost Books	0	540	540	132
Maroon Line/Dance Lines	0	29,378	29,378	16,311
Math Club	0	2,939	2,939	1,450
MDA	0	0	0	1,287
Music Club	0	830	830	850
National Honor Society	0	1,671	1,671	690
Orchestra	0	33,553	33,553	65,271
PAL	0	34,153	34,153	50,810
PBS	0	10,003	10,003	4,023
Pep Squad	0	6,601	6,601	1,812
PTSO/PTO/Parent Assoc.	0	70,929	70,929	42,907
Playground Equipment	0	0	0	2,000
Powerlifting	0	20,747	20,747	18,102
Prom	0	449	449	0
Pre-K	0	3,339	3,339	1,547
Publications	0	22,555	22,555	28,925

Continued next page.

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**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
Quarterback Club	\$ 0	\$ 3,750	\$ 3,750	\$ 0
Quiz Bowl	0	3,115	3,115	1,117
Right Start	0	752	752	357
SADD	0	14,984	14,984	23,603
School Improvement	0	0	0	5,292
Science	0	3,224	3,224	4,244
Science Club	0	2,000	2,000	1,556
Soccer	0	2,062	2,062	1,621
Soccer-Boys	0	4,597	4,597	3,780
Soccer-Girls	0	4,321	4,321	2,843
Softball	0	38,710	38,710	43,713
Spanish Club	0	4,205	4,205	1,204
Special Education	0	1,035	1,035	0
St. Jude's	0	3,609	3,609	34
Strings	0	43,461	43,461	0
SSN	0	618	618	3,427
Student Asst./Supply	0	11,834	11,834	8,438
Student Council/SGO	0	7,343	7,343	10,638
Student Leadership	0	180	180	8,866
Student Trips	0	380	380	1,269
Swimming	0	3,606	3,606	1,215
SWPBS Account	0	375	375	0
Technology	0	0	0	1,657
Tennis	0	4,806	4,806	1,741
Track	0	10,610	10,610	9,771
Teachers' Concessions	1,877	1,015	2,892	1,466
Teachers' Courtesy Fund	0	9,723	9,723	9,258
Teacher/Classroom Supplies	0	1,787	1,787	1,719
Textbooks	4,970	1,054	6,024	4,337
Woodworks	0	0	0	3,000
YACA	0	1,488	1,488	7,768

Continued next page.

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**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Yearbook	\$ 0	\$ 14,934	\$ 14,934	\$ 23,300
6 <sup>th</sup> , 7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	0	0	1,123
Donations/Miscellaneous	<u>148,195</u>	<u>869</u>	<u>149,064</u>	<u>154,194</u>
<b>Total Additions</b>	<b><u>\$598,236</u></b>	<b><u>\$1,279,338</u></b>	<b><u>\$1,877,574</u></b>	<b><u>\$1,818,414</u></b>

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The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 44,207	\$ 0	\$ 44,207	\$ 64,487
Educ. Supplies/Materials	51,697	0	51,697	58,852
Telephone	13,289	0	13,289	22,197
Concession Purchases	109,927	0	109,927	91,847
School Picture Costs	0	0	0	198
Athletics, other	22,701	0	22,701	9,745
Spirit Shirt Costs	6,448	0	6,448	7,251
Book Fair Costs	0	6,986	6,986	5,992
Student Store/Mdsc. Costs	6,875	0	6,875	1,472
Parking Stickers	824	0	824	1,033
Student ID	1,057	0	1,057	9,587
Yearbook Costs	13,866	0	13,866	6,648
Carnival & Other				
Fundraiser Costs	44,320	0	44,320	49,888
Field Trips	17,364	32,646	50,010	66,992
Repairs & Maintenance	9,953	0	9,953	10,717
Vehicle Expenses	3,465	0	3,465	1,320
AR Club	0	250	250	0
Academic	0	1,350	1,350	2,225
African American	0	661	661	2,931
Athletics	7,621	53,184	60,805	59,798
Athletics-Boys	0	3,090	3,090	10,131
Athletics-Girls	0	14,687	14,687	15,562
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	0	2,253	2,253	6,906
4-H Club – 7 <sup>th</sup> & 8 <sup>th</sup>	0	8,875	8,875	10,960
1 <sup>st</sup> Grade	0	250	250	0
3 <sup>rd</sup> Grade	0	3,452	3,452	1,587
4 <sup>th</sup> Grade	0	1,095	1,095	0
5 <sup>th</sup> Grade	0	17,126	17,126	2,340
6 <sup>th</sup> , 7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	1,285	1,285	686
9 <sup>th</sup> Grade	0	128	128	0

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
Art	\$ 1,942	\$ 9,506	\$ 11,448	\$ 2,580
Athletic Boosters	0	47,362	47,362	29,041
BETA Club	0	4,955	4,955	5,817
Band	0	38,921	38,921	18,493
Band Boosters	0	19,687	19,687	13,118
Baseball	0	36,845	36,845	24,744
Baseball Boosters	0	3,373	3,373	4,598
Basketball	0	30,858	30,858	27,153
Basketball-Girls	0	1,777	1,777	1,231
Basketball Team-Boys	0	39,611	39,611	32,262
Basketball Team-Girls	0	34,092	34,092	51,934
Book Club	0	0	0	579
Bible Club	0	0	0	130
Biology	0	4,165	4,165	5,876
Builders Club	0	70	70	177
Cheerleaders	0	46,491	46,491	113,999
Chiefettes	0	13,892	13,892	9,738
Choir	0	816	816	499
Class of 2009	0	0	0	118
Class of 2010	0	3,728	3,728	7,343
Class of 2011	0	6,873	6,873	10,827
Class of 2012	0	14,255	14,255	2,125
Class of 2013	0	6,460	6,460	1,591
Class of 2014	0	1,789	1,789	0
Close-up	0	863	863	0
Computer	0	428	428	0
Cross Country	0	359	359	972
DARE	0	4,170	4,170	3,950
Desktop Publishing	0	9,725	9,725	9,939
Drama	0	782	782	3,922
FBI.A	0	4,869	4,869	1,982

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
FCA	\$ 0	\$ 7,530	\$ 7,530	\$ 6,134
FCCLA	0	0	0	2,273
FFA	0	41,666	41,666	50,134
FHA	0	2,036	2,036	1,165
Football-Jr. High	0	9,170	9,170	5,080
Football	0	60,258	60,258	65,910
Football Club	0	8,420	8,420	6,127
Football Trainers	0	1,575	1,575	2,495
Forensic Science	0	1,152	1,152	569
Functional Workshop	0	6,552	6,552	9,553
Gifted	0	2,982	2,982	0
Golf	0	301	301	0
Graduation	0	3,425	3,425	4,309
JROTC	0	62,408	62,408	70,660
K Kids	0	51	51	0
Key Club	0	2,591	2,591	2,998
Library	17,121	36,573	53,694	57,585
L.A.P	0	0	0	113
Lost Books	0	101	101	66
Maroon Linc/Dance Lines	0	19,955	19,955	10,590
Math Club	0	2,398	2,398	50
MDA	0	0	0	1,287
Music Club	0	420	420	227
National Honor Society	0	2,467	2,467	147
Orchestra	0	33,044	33,044	63,829
PAL	0	35,808	35,808	47,700
PBS	0	10,554	10,554	3,842
Pep Squad	0	6,874	6,874	2,322
PTSO/PTO/Parent Assoc.	0	65,449	65,449	42,469
Playground Equipment	0	0	0	204
Powerlifting	0	19,755	19,755	19,447

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
Pre-K	\$ 0	\$ 3,655	\$ 3,655	\$ 1,143
Principals' Assoc.	0	0	0	165
Prom	0	414	414	0
Publications	0	21,706	21,706	31,814
Quarterback Club	0	2,467	2,467	0
Quiz Bowl	0	2,518	2,518	1,065
Relay for Life	0	878	878	0
Right Start	0	708	708	357
SADD	0	13,854	13,854	23,629
School Improvement	0	0	0	5,881
Science	0	2,945	2,945	4,821
Science Club	0	237	237	1,006
Soccer	0	2,482	2,482	1,363
Soccer-Boys	0	4,532	4,532	5,046
Soccer-Girls	0	3,352	3,352	2,561
Softball	0	36,697	36,697	45,669
Spanish Club	0	3,652	3,652	1,138
Strings	0	39,371	39,371	0
SSN	0	1,702	1,702	4,699
St. Jude's	0	3,000	3,000	34
Student Asst./Supply	0	9,026	9,026	7,673
Student Council/SGO	0	7,777	7,777	11,505
Student Leadership	0	1,302	1,302	7,582
Student Trips	0	916	916	1,585
Swimming	0	2,553	2,553	1,379
SWPBS Account	0	242	242	375
Tennis	0	3,228	3,228	1,770
Track	0	12,066	12,066	7,121
Track-Girls	0	50	50	0
Teachers' Concessions	3,524	4,800	8,324	1,258
Teachers' Courtesy Fund	0	9,419	9,419	11,882

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Combined Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-10 (Memorandum Only)
Teacher/Classroom Supplies	\$ 0	\$ 1,662	\$ 1,662	\$ 1,719
Technology	0	18,811	18,811	313
Textbooks	469	0	469	996
Woodworks	0	22	22	2,865
Yearbook	0	14,688	14,688	18,215
YACA	0	1,531	1,531	8,122
Miscellaneous	<u>196,376</u>	<u>1,756</u>	<u>198,132</u>	<u>158,399</u>
<b>Total Deductions</b>	<b><u>\$573,046</u></b>	<b><u>\$1,211,574</u></b>	<b><u>\$1,784,620</u></b>	<b><u>\$1,756,525</u></b>
<b>Increase (Decrease) in Net Assets Before Transfers</b>	<b>\$ 25,190</b>	<b>\$ 67,764</b>	<b>\$ 92,954</b>	<b>\$ 61,889</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	8,744	22,076	30,820	16,394
Transfers Out	<u>(21,639)</u>	<u>(9,181)</u>	<u>(30,820)</u>	<u>(16,394)</u>
<b>Increase (Decrease) in Net Assets</b>	<b>\$ 12,295</b>	<b>\$ 80,659</b>	<b>\$ 92,954</b>	<b>\$ 61,889</b>
<b>Net Assets at Beginning of Year</b>	<b><u>294,899</u></b>	<b><u>322,078</u></b>	<b><u>616,977</u></b>	<b><u>555,088</u></b>
<b>Net Assets at End of Year</b>	<b><u>\$307,194</u></b>	<b><u>\$ 402,737</u></b>	<b><u>\$ 709,931</u></b>	<b><u>\$ 616,977</u></b>

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 2011**

**INTRODUCTION**

As provided by Louisiana Revised Statute 17:414 and resolutions of the Natchitoches Parish School Board, the Natchitoches Parish School Activity Funds (the "School Activity Funds") are maintained under the direction of the school principals and the school board for the management of any money which accrues to benefit the schools. Additions are generated within the schools from various sources including student fees, concessions and other fundraising activities. These additions are used for a variety of purposes ranging from miscellaneous supplies for the school, instructional programs, and extracurricular student organizations. These funds are used to supplement, rather than replace, funds for activities and services provided by the local school board. The money provided by the State of Louisiana or the Natchitoches Parish School Board for support of the regular instructional programs and the school facilities are not included.

The Natchitoches Parish School Board is the governing body for fifteen (15) separate schools within the parish providing instructional and educational benefits for grades Pre-K (Pre-kindergarten) through 12. The following schools are included:

<u>School</u>	<u>Grade</u>
Natchitoches Central High School	9 - 12
Lakeview Sr. & Jr. High School	7 - 12
Natchitoches Magnet	1 - 8
NSU Middle Lab	6 - 8
Cloutierville Elementary & Jr. High	Pre-K - 8
Marthaville Elementary & Jr. High	Pre-K - 8
Provencal Elementary & Jr. High	Pre-K - 8
East Natchitoches Elementary & Middle School	4 - 8
L. P. Vaughn Elementary & Middle School	Pre-K - 8
Parks Elementary & Middle School	Pre-K - 8
Fairview Alpha Elementary & Jr. High	Pre-K - 8
Goldonna Elementary & Jr. High	Pre-K - 6
Northwestern Elementary Lab	K - 5
Weaver Elementary	Pre-K - 3
Frankie Ray Jackson, Sr. Technical Center	4 - 12

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying component unit financial statements of the Natchitoches Parish School Board Activity Funds have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Natchitoches Parish School Board is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (School Board), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish School Board for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the School Board to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the School Board.
2. Organizations for which the School Board does not appoint a voting majority but are fiscally dependent on the School Board.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2011**

Because of criteria 1(a), 1(b), and 3, above, the Natchitoches Parish School Board School Activity Funds were determined to be a component unit of the Natchitoches Parish School Board, the reporting entity. The accompanying financial statements present information only on the funds maintained by the School Activity Funds and do not present information on the School Board, the general government services provided by the governmental unit, or the other governmental units that comprise the reporting entity.

**C. FUND ACCOUNTING**

The School Activity Funds use funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the School Activity Funds are classified as fiduciary or agency funds. Agency funds account for the collection and disbursement of specific or legally restricted monies, generated by the schools and organizations within the schools for the parish. While these accounts are under the supervision of the school board, they belong to the individual schools or their student bodies and are not available for use by the school board. Funds of the School Activity Funds include:

1. General Accounts - the general operating fund of the School Activity Funds and accounts for revenues (additions) and expenditures (deductions) that tend to benefit the entire school and are not restricted to any specific group or activity.
2. Restricted Accounts - Accounts for transactions relating to resources restricted to expenditures of a specific purpose or group of students.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording additions and deductions:

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2011**

Revenues (additions) are recognized when susceptible to accrual (i.e., when they become measurable and available as net current assets). "Measurable" means that amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (deductions) are generally recognized when the related fund liability is incurred. Purchases of various operating supplies are regarded as deductions at the time of purchase.

Other financing sources (Uses) are transfers between funds that are not expected to be repaid or any other financing sources such as debt proceeds.

**E. BUDGETS**

1. An annual operating budget is usually required by law of the State of Louisiana. However, School Boards' School Activity Funds are not required to prepare or adopt a budget due to the variable nature related to the different school activities and organizations raising funds.

**F. ENCUMBRANCES**

The School Activity Funds do not employ the use of encumbrance accounting.

**G. CASH & CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under the state law, the School Activity Funds may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the School Activity Funds may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated cost.

At June 30, 2011, the School Activity Funds had cash and cash equivalents with a carrying balance of \$709,931 and a bank balance of \$741,286 that was held in checking accounts at local banks. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. The School Activity Funds entire cash balance was totally insured by FDIC insurance throughout the year.

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2011**

The School Activity Funds' cash is categorized below to give an indication of the level of risk assumed by the School Activity Funds at June 30, 2011. Category 1 includes cash held by the School Activity Funds which is insured and held in the schools' names. Category 2 includes uninsured cash held by the agent of the schools in the schools' names. Category 3 would include cash held by a trustee or other third party not in the School Activity Funds' name and uninsured and unregistered.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>
Checking Account	\$709,931	\$0	\$0
Savings Account	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$709,931</u>	<u>\$0</u>	<u>\$0</u>

**H. FIXED ASSETS**

Fixed assets are recorded as deductions at the time purchased or constructed. The School Activity Funds had no fixed assets as of the end of the year.

**I. COMPENSATED ABSENCES**

The School Activity Funds have no employees and, thus, do not carry forward or accrue compensated absences.

**J. NET ASSETS**

Reserves - Reserves represent those portions of net assets not appropriate for expenditure or legally segregated for a specific use.

Restricted Balances - Restricted Balances represent tentative plans for future use of financial resources.

**K. TOTAL COLUMNS ON SCHEDULES**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 2011**

**L. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - INTERFUND RECEIVABLES/PAYABLES**

There were no interfund receivables or payables of the School Activity Funds as of June 30, 2011.

**NOTE 3 - PENDING LITIGATION**

There were no civil suits seeking damages against the School Activity Funds outstanding at June 30, 2011.

**NOTE 4 - RELATED PARTY TRANSACTIONS**

The School Activity Funds had no related party transactions for the year ended June 30, 2011.

**NOTE 5 - COMPENSATION PAID TO BOARD MEMBERS**

Neither the members of the School Board, school administrations, teachers nor students of the School Activity Funds received any compensation from the School Activity Funds during the school year. Such compensation is strictly prohibited by School Board policy.

**NOTE 6 - LONG-TERM DEBT**

The School Activity Funds had no long-term debt at June 30, 2011.

SUPPLEMENTARY INFORMATION

COMBINED SCHEDULE OF CHANGES IN RESTRICTED ACCOUNT DEPOSIT BALANCES

**Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana  
Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Book Fair	\$ 5,114	\$ 7,452	\$ 6,986	\$ 0	\$ 5,580
Field Trips	3,469	32,617	32,647	1,866	5,305
AR Club	750	0	250	85	585
Academic	1,301	1,488	1,350	0	1,439
African American	1,099	1,229	661	0	1,667
Athletics	10,726	52,937	53,184	1,415	11,894
Athletics-Boys	35	7,378	3,090	0	4,323
Athletics-Girls	3,125	15,461	14,687	0	3,899
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	425	2,256	2,253	0	428
4-H Club – Jr. High/Sr. High	8,615	11,020	8,875	(1,042)	7,714
1 <sup>st</sup> Grade	0	258	250	0	8
3 <sup>rd</sup> Grade	4,879	2,587	3,452	0	4,014
4 <sup>th</sup> Grade	860	777	1,095	0	542
5 <sup>th</sup> Grade	1,995	16,588	17,126	0	1,457
6 <sup>th</sup> , 7 <sup>th</sup> & 8 <sup>th</sup> Grade	437	1,230	1,285	(437)	(55)
9 <sup>th</sup> Grade	347	270	128	(450)	39
Art	1,400	9,252	9,506	0	1,146
Athletic Boosters	5,360	44,692	47,362	(71)	2,619
BETA Club	4,471	5,874	4,955	0	5,390
Band	1,960	41,629	38,921	0	4,668
Band Boosters	1,086	19,322	19,687	0	721
Baseball	11,694	30,277	36,845	341	5,467
Baseball Boosters	678	4,543	3,373	68	1,916
Basketball	515	31,000	30,858	(5)	652
Basketball-Girls	0	0	26,927	0	(26,927)
Basketball Team-Boys	6,714	35,007	39,611	(512)	1,598
Basketball Team-Girls	4,958	38,144	8,942	76	34,236
Book Club	10	0	0	0	10
Bible Club	222	0	0	0	222
Biology	1,002	3,602	4,165	0	439
Builders Club	161	0	70	0	91
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	1,473	66,403	46,491	148	21,533
Chiefettes (Pep Squad)	2,040	30,211	13,892	0	18,359

Continued next page.

The accompanying notes are an integral part of this statement.

**Natchitoches Parish School Board**  
**School Activity Funds**  
**Natchitoches, Louisiana**  
**Combined Schedule of Changes in Restricted Account Deposit Balances**  
**For the Year Ended June 30, 2011**  
**(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Choir	\$ 393	\$ 612	\$ 816	\$ 0	\$ 189
Class of 2010	2,456	1,272	3,728	0	0
Class of 2011	4,751	5,806	6,873	(403)	3,281
Class of 2012	4,889	13,533	14,255	250	4,417
Class of 2013	1,823	8,599	6,460	0	3,962
Class of 2014	0	5,400	1,789	0	3,611
Close-up	0	1,575	863	0	712
Computer	46	987	428	0	605
Cross Country	1,490	0	359	0	1,131
DARE	652	4,776	4,170	0	1,258
Desktop Publishing	1,741	10,685	9,725	0	2,701
Drama	1,872	1,411	782	0	2,501
Drivers' Ed.	5	1,345	0	(1,350)	0
FBLA	1,237	4,785	4,869	(5)	1,148
FCA	2,168	8,653	7,530	0	3,291
FCCLA	(1,191)	0	0	0	(1,191)
FFA	2,426	44,117	41,666	598	7,479
FHA	408	1,698	2,036	0	70
Football-Jr. High	3,408	9,360	9,170	0	3,598
Football	814	71,666	60,258	0	12,222
Football Club	813	7,470	8,420	0	(137)
Football Trainers	539	1,600	1,575	0	564
Forensic Science	433	1,230	1,152	0	511
French Club	340	0	0	0	340
Functional Workshop	2,988	8,509	6,552	0	4,945
Garden Club	1,055	0	0	0	1,055
Gifted	0	3,016	2,982	0	34
Golf	64	315	301	0	78
Graduation	11,621	4,880	3,425	524	13,600
Governor's Program	210	0	0	0	210
Health Center	550	0	0	0	550
International Club	1,258	0	0	0	1,258
JROTC	15,380	65,827	62,408	140	18,939

Continued next page.

The accompanying notes are an integral part of this statement.

**Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana  
Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
K Kids	\$ 28	\$ 100	\$ 51	\$ 0	\$ 77
Key Club	1,179	1,412	2,591	0	0
Kid City Finance	(471)	0	0	0	(471)
Kids Zone	219	0	0	(219)	0
LEAP	5	0	0	0	5
Library	9,908	36,982	36,573	0	10,317
LAP	234	80	0	0	314
Maroon Line/Dance Lines	7,584	29,378	19,955	1,787	18,794
Math Club	1,583	2,939	2,398	0	2,124
Music Club	1,626	830	420	0	2,036
National Honor Society	1,208	1,671	2,467	0	412
Orchestra	10,365	77,014	72,415	0	14,964
PBS	1,159	10,003	10,554	323	931
Peer Helpers/Facilitators	885	0	0	0	885
Pep Squad	14	6,601	6,874	0	(259)
Photography	24	0	0	(24)	0
PTSO/PTO/Parent Assoc.	52,908	105,082	101,257	197	56,930
Playground Equipment	7,674	0	0	0	7,674
Powerlifting	586	20,747	19,755	0	1,578
Pre-K	1,434	3,339	3,655	0	1,118
Pro Start	4	0	0	0	4
Prom	(532)	449	414	0	(497)
Publications	984	22,555	21,706	0	1,833
Quarterback Club	0	3,750	2,467	0	1,283
Quiz Bowl	537	3,115	2,518	(2)	1,132
Relay for Life	878	0	878	0	0
Right Start	35	752	708	0	79
SADD	746	14,984	13,854	0	1,876
School Improvement	5,913	0	0	(5,913)	0
Science	1,494	3,224	2,945	(74)	1,699
Science Club	912	2,000	237	0	2,675
Soccer	845	2,062	2,482	0	425
Soccer-Boys	2,299	4,597	4,532	0	2,364

Continued next page.

The accompanying notes are an integral part of this statement.

**Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana  
Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011  
(Continued)**

Restricted Activity	Balance <u>6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-11</u>
Soccer-Girls	\$ 1,877	\$ 4,321	\$ 3,352	\$ 0	\$ 2,846
Social Studies	58	0	0	0	58
Softball	1,324	38,710	36,697	484	3,821
Spanish Club	85	4,205	3,652	0	638
Special Education	516	1,035	0	0	1,551
Speech	502	0	0	0	502
St. Jude's	0	3,609	3,000	0	609
SSN	1,084	618	1,702	0	0
Student Assistance/Supply	6,743	12,053	8,886	0	9,910
Student Council/SGO	9,909	7,343	7,917	0	9,335
Student Leadership	1,625	180	1,302	0	503
Student Trips	4,195	380	916	0	3,659
Swimming	12	3,606	2,553	0	1,065
SWPBS	392	375	242	0	525
Tennis	5	4,806	3,228	0	1,583
Track	3,243	10,610	12,066	0	1,787
Track-Girls	493	0	50	0	443
Teachers' Concessions	2,111	1,225	860	0	2,476
Teachers' Courtesy Fund	4,022	9,923	13,359	1,392	1,978
Teacher/Classroom Supplies	25	1,787	1,662	0	150
Technology	2,730	0	18,811	15,798	(283)
Textbooks	2,240	965	101	0	3,104
Title I	200	0	0	0	200
Woodworks	457	0	22	(435)	0
Yearbook	12,481	15,023	14,688	(2,734)	10,082
YACA	250	1,488	1,531	0	207
Miscellaneous	<u>1,486</u>	<u>780</u>	<u>1,756</u>	<u>1,079</u>	<u>1,589</u>
Total	<u>\$322,078</u>	<u>\$1,279,339</u>	<u>\$1,211,575</u>	<u>\$12,895</u>	<u>\$402,737</u>

Continued next page.

The accompanying notes are an integral part of this statement.

## INDIVIDUAL SCHOOL INFORMATION

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$65,949	\$195,686	\$261,635	\$183,096
Savings-C/D	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,473</u>
Total Assets	<u>\$65,949</u>	<u>\$195,686</u>	<u>\$261,635</u>	<u>\$199,569</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	65,949	0	65,949	64,492
Net Assets, Restricted	<u>0</u>	<u>195,686</u>	<u>195,686</u>	<u>135,077</u>
Total Liabilities & Net Assets	<u>\$65,949</u>	<u>\$195,686</u>	<u>\$261,635</u>	<u>\$199,569</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 48
Educational Materials	7,876	0	7,876	7,824
Telephone	0	0	0	60
Concession Sales	11,117	0	11,117	13,945
Spirit Shirt Sales	208	0	208	83
Field Trips	3,132	0	3,132	11,489
Student I.D.	8,694	0	8,694	5,055
Parking Permits	2,928	0	2,928	2,970
Interest Income	1,375	0	1,375	1,479
School Board Rcimb.	1,667	0	1,667	1,104
Grants & Sponsorships	500	0	500	4,075
Academic	0	1,488	1,488	2,395
Athletics	0	2,504	2,504	2,713
4-H Club	0	170	170	45
African American	0	1,229	1,229	3,997
Art	0	9,252	9,252	2,868
Athletic Boosters	0	44,518	44,518	29,378
BETA Club	0	437	437	3,483
Band	0	38,168	38,168	13,925
Band Boosters	0	19,322	19,322	12,294
Baseball	0	22,001	22,001	21,016
Basketball	0	31,000	31,000	22,468
Basketball Team-Boys	0	23,702	23,702	21,906
Basketball Team-Girls	0	26,371	26,371	45,450
Bible Club	0	0	0	200
Biology	0	3,602	3,602	6,461
Cheerleaders	0	28,228	28,228	43,958
Chiefettes	0	30,211	30,211	1,178
Choir	0	612	612	604
Class of 2010	0	1,272	1,272	4,481
Class of 2011	0	5,386	5,386	9,586
Class of 2012	0	12,631	12,631	4,357

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
Class of 2013	\$ 0	\$ 8,599	\$ 8,599	\$ 3,414
Class of 2014	0	5,400	5,400	0
Close-up	0	1,575	1,575	0
Computer	0	987	987	0
Cross Country	0	0	0	2,451
Desktop Publishing	0	10,685	10,685	11,023
Drama	0	0	0	644
FBLA	0	4,785	4,785	2,663
FCA	0	653	653	450
FFA	0	18,434	18,434	28,168
FHA	0	1,698	1,698	1,190
Football-Jr. High	0	9,360	9,360	6,631
Football	0	71,666	71,666	60,795
Football Trainers	0	1,600	1,600	2,305
Forensic Science	0	1,230	1,230	1,002
Functional Workshop	0	8,509	8,509	10,095
Golf	0	315	315	0
Graduation	0	4,880	4,880	7,258
JROTC	0	40,259	40,259	52,712
Key Club	0	1,412	1,412	3,927
Library	0	397	397	616
Maroon Line/Dance Lines	0	23,608	23,608	16,311
National Honor Society	0	1,671	1,671	690
Orchestra	0	32,802	32,802	54,928
PBS	0	8,284	8,284	0
Powerlifting	0	20,747	20,747	18,102
Publications	0	22,555	22,555	28,925
Quarterback Club	0	3,750	3,750	0
Quiz Bowl	0	767	767	240
Right Start	0	622	622	82
SADD	0	14,984	14,984	23,603

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
Science	\$ 0	\$ 3,214	\$ 3,214	\$ 2,970
Science Club	0	2,000	2,000	976
Soccer	0	2,062	2,062	1,621
Soccer-Boys	0	4,597	4,597	3,780
Soccer-Girls	0	4,321	4,321	2,843
Softball	0	35,062	35,062	38,095
St. Jude's	0	3,609	3,609	
Student Council/SGO	0	3,688	3,688	8,493
Student Leadership	0	180	180	8,866
Swimming	0	3,606	3,606	1,215
Tennis	0	4,806	4,806	1,741
Track	0	10,610	10,610	9,771
Textbooks	4,851	0	4,851	4,014
YACA	0	615	615	7,768
Donations/Miscellaneous	<u>23,854</u>	<u>0</u>	<u>23,854</u>	<u>35,790</u>
<b>Total Additions</b>	<b><u>\$66,202</u></b>	<b><u>\$702,708</u></b>	<b><u>\$768,910</u></b>	<b><u>\$767,063</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-10 (Memorandum Only)
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 1,829	\$ 0	\$ 1,829	\$ 4,814
Educ. Supplies/Materials	10,144	0	10,144	9,879
Telephone	5,192	0	5,192	4,795
Concession Purchases	2,479	0	2,479	2,145
Spirit Shirt Costs	183	0	183	86
Parking Stickers	565	0	565	516
Student I.D.	1,057	0	1,057	9,587
Field Trips	1,708	0	1,708	11,154
Repairs & Maintenance	2,921	0	2,921	1,464
Vehicle Expenses	3,465	0	3,465	1,320
Academic	0	1,350	1,350	2,225
African American	0	661	661	2,931
Athletics	0	3,876	3,876	2,401
4-H Club	0	75	75	70
Art	0	9,506	9,506	2,119
Athletic Boosters	0	47,211	47,211	29,041
BETA Club	0	425	425	3,031
Band	0	35,419	35,419	15,631
Band Boosters	0	19,687	19,687	13,118
Baseball	0	28,408	28,408	22,683
Basketball	0	30,858	30,858	22,455
Basketball Team-Boys	0	23,969	23,969	20,006
Basketball Team-Girls	0	26,927	26,927	44,262
Bible Club	0	0	0	130
Biology	0	4,165	4,165	5,876
Cheerleaders	0	13,313	13,313	52,651
Chiefettes	0	13,892	13,892	9,738
Choir	0	816	816	499
Class of 2010	0	3,728	3,728	4,341
Class of 2011	0	6,122	6,122	9,046
Class of 2012	0	13,861	13,861	2,125

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
Class of 2013	\$ 0	\$ 6,460	\$ 6,460	\$ 1,591
Class of 2014	0	1,687	1,687	0
Close-up	0	863	863	0
Computer	0	428	428	0
Cross Country	0	359	359	972
Desktop Publishing	0	9,725	9,725	9,939
Drama	0	0	0	1,017
FBLA	0	4,869	4,869	1,982
FCA	0	609	609	409
FFA	0	15,936	15,936	28,303
FHA	0	2,036	2,036	1,165
Football-Jr. High	0	9,170	9,170	5,080
Football	0	60,258	60,258	65,910
Football Trainers	0	1,575	1,575	2,495
Forensic Science	0	1,152	1,152	569
Functional Workshop	0	6,552	6,552	9,553
Golf	0	301	301	0
Graduation	0	3,425	3,425	3,058
JROTC	0	41,263	41,263	45,984
Key Club	0	2,591	2,591	2,998
Library	0	366	366	544
Maroon Line/Dance Lines	0	14,609	14,609	10,590
National Honor Society	0	2,467	2,467	147
Orchestra	0	31,918	31,918	53,115
PBS	0	8,132	8,132	0
Powerlifting	0	19,755	19,755	19,447
Publications	0	21,706	21,706	31,814
Quarterback Club	0	2,467	2,467	0
Quiz Bowl	0	631	631	219
Right Start	0	652	652	84
SADD	0	13,854	13,854	23,629

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Science	\$ 0	\$ 2,790	\$ 2,790	\$ 3,625
Science Club	0	237	237	430
Soccer	0	2,482	2,482	1,363
Soccer-Boys	0	4,532	4,532	5,046
Soccer-Girls	0	3,352	3,352	2,561
Softball	0	31,514	31,514	40,375
St. Jude's	0	3,000	3,000	0
Student Council/SGO	0	4,043	4,043	8,200
Student Leadership	0	1,302	1,302	7,582
Swimming	0	2,553	2,553	1,379
Tennis	0	3,228	3,228	1,770
Track	0	12,066	12,066	7,121
Track-Girls	0	50	50	0
Textbooks	469	0	469	920
YACA	0	865	865	8,122
Miscellaneous	<u>34,733</u>	<u>0</u>	<u>34,733</u>	<u>29,766</u>
<b>Total Deductions</b>	<b><u>\$64,745</u></b>	<b><u>\$642,099</u></b>	<b><u>\$706,844</u></b>	<b><u>\$749,013</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 1,457	\$ 60,609	\$ 62,066	\$ 18,050
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ 1,457	\$ 60,609	\$ 62,066	\$ 18,050
Net Assets at Beginning of Year	<u>64,492</u>	<u>135,077</u>	<u>199,569</u>	<u>181,519</u>
Net Assets at End of Year	<u>\$65,949</u>	<u>\$195,686</u>	<u>\$261,635</u>	<u>\$199,569</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Academic	\$ 681	\$ 1,488	\$ 1,350	\$0	\$ 819
African American	1,099	1,229	661	0	1,667
Athletics	2,295	2,504	3,876	0	923
4-H Club	275	170	75	0	370
Art	1,400	9,252	9,506	0	1,146
Athletic Boosters (Assoc.)	5,360	44,518	47,211	0	2,667
BETA Club	754	437	425	0	766
Band	464	38,168	35,419	0	3,213
Band Boosters	1,086	19,322	19,687	0	721
Baseball	12,054	22,001	28,408	0	5,647
Basketball	510	31,000	30,858	0	652
Basketball Team-Boys	3,853	23,702	23,969	0	3,586
Basketball Team-Girls	4,148	26,371	26,927	0	3,592
Bible Club	222	0	0	0	222
Biology	1,002	3,602	4,165	0	439
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	1,496	28,228	13,313	0	16,411
Chiefettes	2,040	30,211	13,892	0	18,359
Choir	393	612	816	0	189
Class of 2010	2,456	1,272	3,728	0	0
Class of 2011	4,017	5,386	6,122	0	3,281
Class of 2012	4,764	12,631	13,861	0	3,534
Class of 2013	1,823	8,599	6,460	0	3,962
Class of 2014	0	5,400	1,687	0	3,713
Close-up	0	1,575	863	0	712
Computer	0	987	428	0	559
Cross Country	1,490	0	359	0	1,131
Desktop Publishing	1,741	10,685	9,725	0	2,701
Drama	828	0	0	0	828
FBLA	1,232	4,785	4,869	0	1,148
FCA	910	653	609	0	954
FFA	922	18,434	15,936	0	3,420
FHA	408	1,698	2,036	0	70

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Football-Jr. High	\$ 3,408	\$ 9,360	\$ 9,170	\$0	\$ 3,598
Football	814	71,666	60,258	0	12,222
Football Trainers	539	1,600	1,575	0	564
Forensic Science	433	1,230	1,152	0	511
French Club	340	0	0	0	340
Functional Workshop	2,988	8,509	6,552	0	4,945
Golf	64	315	301	0	78
Graduation	12,145	4,880	3,425	0	13,600
Governor's Program	210	0	0	0	210
International Club	1,258	0	0	0	1,258
JROTC	8,515	40,259	41,263	0	7,511
Key Club	1,179	1,412	2,591	0	0
Library	332	397	366	0	363
Maroon Line/Dance Lines	7,579	23,608	14,609	0	16,578
National Honor Society	1,208	1,671	2,467	0	412
Orchestra	10,377	32,802	31,918	0	11,261
PBS	0	8,284	8,132	0	152
PTSO/PTO/Parent Assoc.	380	0	0	0	380
Powerlifting	586	20,747	19,755	0	1,578
Pro Start	4	0	0	0	4
Publications	984	22,555	21,706	0	1,833
Quarterback Club	0	3,750	2,467	0	1,283
Quiz Bowl	85	767	631	0	221
Right Start	33	622	652	0	3
SADD	746	14,984	13,854	0	1,876
Science	1,494	3,214	2,790	0	1,918
Science Club	627	2,000	237	0	2,390
Soccer	845	2,062	2,482	0	425
Soccer-Boys	2,299	4,597	4,532	0	2,364
Soccer-Girls	1,877	4,321	3,352	0	2,846
Softball	143	35,062	31,514	0	3,691
Speech	502	0	0	0	502

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
St. Jude's	\$ 0	\$ 3,609	\$ 3,000	\$0	\$ 609
Student Council/SGO	7,389	3,688	4,043	0	7,034
Student Leadership	1,625	180	1,302	0	503
Swimming	12	3,606	2,553	0	1,065
Tennis	5	4,806	3,228	0	1,583
Track	3,243	10,610	12,066	0	1,787
Track-Girls	493	0	50	0	443
Teachers' Courtesy Fund	157	0	0	0	157
YACA	<u>250</u>	<u>615</u>	<u>865</u>	<u>0</u>	<u>0</u>
Total	<u>\$135,077</u>	<u>\$702,708</u>	<u>\$642,099</u>	<u>\$0</u>	<u>\$195,686</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$(5,114)</u>	<u>\$30,679</u>	<u>\$25,565</u>	<u>\$15,008</u>
<b>LIABILITIES:</b>				
Accounts Payable	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	<u>\$(5,114)</u>	<u>\$ 0</u>	<u>\$(5,114)</u>	<u>\$(5,123)</u>
Net Assets, Restricted	<u>0</u>	<u>30,679</u>	<u>30,679</u>	<u>20,131</u>
Total Liabilities & Net Assets	<u>\$(5,114)</u>	<u>\$30,679</u>	<u>\$25,565</u>	<u>\$15,008</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$28,321	\$ 0	\$ 28,321	\$ 39,897
Locker Fees	576	0	576	474
Parking Permits	285	0	285	235
Interest Income	108	0	108	182
Athletics	0	8,657	8,657	11,781
4-H Club	0	435	435	0
9 <sup>th</sup> Grade	0	270	270	977
Athletic Boosters	0	174	174	0
BETA Club	0	5,437	5,437	3,493
Band	0	3,461	3,461	2,637
Baseball	0	8,276	8,276	908
Baseball Boosters	0	4,543	4,543	2,431
Basketball Team-Boys	0	9,999	9,999	9,616
Basketball Team-Girls	0	9,197	9,197	7,005
Cheerleaders	0	4,701	4,701	22,694
Class of 2011	0	420	420	2,284
Class of 2012	0	902	902	2,515
Drama	0	248	248	961
Driver's Ed.	0	1,345	1,345	
FCA	0	621	621	1,190
FCCLA	0	0	0	1,020
FFA	0	25,683	25,683	21,964
Football	0	7,470	7,470	6,175
JROTC	0	25,568	25,568	16,559
Library	0	197	197	308
Dance Line	0	1,298	1,298	
PBS	0	94	94	1,210
Right Start	0	130	130	275
Science	0	10	10	0
Softball	0	3,648	3,648	5,618
Spanish Club	0	4,205	4,205	1,204
Student Council/SGO	0	100	100	711

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Teachers' Courtesy Fund	\$ 0	\$ 1,591	\$ 1,591	\$ 20
Teachers' Concessions	1,271	0	1,271	0
Woodworks	0	0	0	3,000
Yearbook	0	5,569	5,569	4,420
Donations/Miscellaneous	<u>40,507</u>	<u>0</u>	<u>40,507</u>	<u>39,830</u>
 Total Additions	 <u>\$71,068</u>	 <u>\$134,249</u>	 <u>\$205,317</u>	 <u>\$211,594</u>

The accompanying notes are an integral part of this statement.

Continued next page.

**LAKEVIEW SR. AND JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Concession Purchases	\$20,613	\$ 0	\$ 20,613	\$ 33,188
Parking Stickers	259	0	259	517
AR Club	0	250	250	0
Art	0	0	0	65
Athletics	0	7,916	7,916	16,743
4-H Club	0	677	677	0
Ninth Grade	0	128	128	0
Athletic Boosters	0	151	151	0
BETA Club	0	4,530	4,530	2,786
Band	0	3,368	3,368	2,620
Baseball	0	8,437	8,437	2,061
Baseball Boosters	0	3,373	3,373	4,598
Basketball Team-Boys	0	10,039	10,039	7,781
Basketball Team-Girls	0	7,165	7,165	7,672
Cheerleaders	0	1,115	1,115	25,367
Class of 2009	0	0	0	0
Class of 2010	0	0	0	118
Class of 2011	0	751	751	3,002
Class of 2012	0	394	394	1,781
Class of 2014	0	102	102	0
Drama	0	90	90	966
FCA	0	238	238	1,771
FCCLA	0	0	0	2,273
FFA	0	25,730	25,730	21,831
Football Club	0	8,420	8,420	6,127
JROTC-School Board	0	21,145	21,145	24,676
Library	0	179	179	63
Dance Line	0	2,419	2,419	0
PBS	0	765	765	1,675
Right Start	0	56	56	273
Science	0	155	155	0

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Softball	\$ 0	\$ 5,183	\$ 5,183	\$ 5,294
Spanish Club	0	3,652	3,652	1,138
Student Council/SGO	0	1,022	1,022	366
Teachers' Concessions	3,050	3,339	6,389	0
Woodworks	0	22	22	2,865
Yearbook	0	5,359	5,359	4,162
Miscellaneous	<u>44,668</u>	<u>0</u>	<u>44,668</u>	<u>39,462</u>
Total Deductions	<u>\$68,590</u>	<u>\$126,170</u>	<u>\$194,760</u>	<u>\$221,241</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 2,478	\$ 8,079	\$ 10,557	\$ (9,647)
Other Financing Sources (Uses):				
Transfers In	0	2,469	2,469	4,046
Transfers Out	<u>(2,469)</u>	<u>0</u>	<u>(2,469)</u>	<u>(4,046)</u>
Increase (Decrease) in Net Assets	\$ 9	\$ 10,548	\$ 10,557	\$ (9,647)
Net Assets at Beginning of Year	<u>(5,123)</u>	<u>20,131</u>	<u>15,008</u>	<u>24,655</u>
Net Assets at End of Year	<u>\$ (5,114)</u>	<u>\$ 30,679</u>	<u>\$ 25,565</u>	<u>\$ 15,008</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
AR Club	\$ 750	\$ 0	\$ 250	\$ 85	\$ 585
Athletics	(3,253)	8,657	7,916	2,452	(60)
4-H Club	1,323	435	677	(1,318)	(237)
9 <sup>th</sup> Grade	347	270	128	(450)	39
Athletic Boosters	.0	174	151	(71)	(48)
BETA Club	2,436	5,437	4,530	0	3,343
Band	153	3,461	3,368	0	246
Baseball	(360)	8,276	8,437	341	(180)
Baseball Boosters	678	4,543	3,373	68	1,916
Basketball	5	0	0	(5)	0
Basketball Team-Boys	2,096	9,999	10,039	(512)	1,544
Basketball Team-Girls	328	9,197	7,165	76	2,436
Cheerleaders	(1,593)	4,701	1,115	0	1,993
Class of 2011	734	420	751	(403)	0
Class of 2012	125	902	394	250	883
Class of 2014		0	102	0	(102)
Drama	373	248	90	0	531
Drivers' Ed.	5	1,345	0	(1,350)	0
FBLA	5	0	0	(5)	0
FCA	256	621	238	0	639
FCCLA	(1,191)	0	0	0	(1,191)
FFA	1,346	25,683	25,730	598	1,897
Football Club	813	7,470	8,420	0	(137)
JROTC	6,865	25,568	21,145	140	11,428
LEAP	5	0	0	0	5
Library	302	197	179	0	320
Dance Line	5	1,298	2,419	1,350	234
PBS	513	94	765	323	165
PTSO/PTO/Parent Assoc.	47	0	0	0	47
Quiz Bowl	5	0	0	(5)	0
Right Start	2	130	56	0	76
Science	0	10	155	(74)	(219)

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Social Studies	\$ 58	\$ 0	\$ 0	\$ 0	\$ 58
Softball	1,181	3,648	5,183	484	130
Spanish Club	85	4,205	3,652	0	638
Student Council/SGO	801	100	1,022	0	(121)
Teachers' Courtesy Fund	686	1,591	3,339	1,608	546
Woodworks	457	0	22	(435)	0
Yearbook	<u>3,743</u>	<u>5,569</u>	<u>5,359</u>	<u>(678)</u>	<u>3,275</u>
Total	<u>\$20,131</u>	<u>\$134,249</u>	<u>\$126,170</u>	<u>\$ 2,469</u>	<u>\$30,679</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$31,696</u>	<u>\$22,436</u>	<u>\$54,132</u>	<u>\$47,703</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	31,696	0	31,696	25,932
Net Assets, Restricted	<u>0</u>	<u>22,436</u>	<u>22,436</u>	<u>21,771</u>
Total Liabilities & Net Assets	<u>\$31,696</u>	<u>\$22,436</u>	<u>\$54,132</u>	<u>\$47,703</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$13,081	\$ 0	\$ 13,081	\$ 8,816
Student Store/Mdsc. Sales	2,558	0	2,558	0
Carnival Income & Other Fundraisers	34,310	0	34,310	27,762
Field Trips	0	17,477	17,477	14,203
Interest Income	214	0	214	280
Athletics	0	10,540	10,540	8,705
4-H Club	0	30	30	864
Cheerleaders	0	650	650	9,046
Dance	0	1,155	1,155	0
DARE	0	540	540	0
FCA	0	2,234	2,234	1,316
LAP	0	80	80	200
Library	0	8,321	8,321	9,127
Math Club	0	636	636	300
MDA	0	0	0	1,100
Orchestra	0	751	751	10,343
PBS	0	376	376	2,313
PTSO	0	8,729	8,729	9,859
Relay for Life	0	0	0	778
Quiz Bowl	0	601	601	0
Science	0	0	0	60
Teachers' Concessions	0	796	796	884
Teachers' Courtesy Fund	0	290	290	370
Teacher/Classroom Supplies	0	1,562	1,562	1,719
Yearbook	0	0	0	3,300
6 <sup>th</sup> , 7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	0	0	1,123
Donations/Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
<b>Total Additions</b>	<b><u>\$50,163</u></b>	<b><u>\$54,768</u></b>	<b><u>\$104,931</u></b>	<b><u>\$112,568</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 1,121	\$ 0	\$ 1,121	\$ 3,128
Educ. Supplies/Materials	11,799	0	11,799	14,506
Telephone	1,768	0	1,768	0
Concession Purchases	6,476	0	6,476	3,434
Carnival & Other				
Fundraiser Costs	20,052	0	20,052	13,697
Field Trips	0	15,285	15,285	13,844
Repairs & Maintenance	1,737	0	1,737	1,682
Athletics	0	10,166	10,166	9,536
4-H Club	0	173	173	743
Cheerleaders	0	825	825	8,851
Dance	0	630	630	0
DARE	0	186	186	0
FCA	0	2,255	2,255	1,106
Library	0	6,837	6,837	9,549
LAP	0	0	0	113
Math Club	0	558	558	0
MDA	0	0	0	1,100
Orchestra	0	1,126	1,126	10,036
PBS	0	379	379	2,020
PTSO	0	9,888	9,888	10,523
Quiz Bowl	0	464	464	0
Relay for Life	0	878	878	0
Science	0	0	0	60
Teachers' Concessions	0	787	787	1,258
Teachers' Courtesy Fund	0	145	145	321
Teacher/Classroom Supplies	0	1,562	1,562	1,719
Yearbook	0	1,959	1,959	2,623
6 <sup>th</sup> , 7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	0	0	686
Donations/Miscellaneous	<u>1,446</u>	<u>0</u>	<u>1,446</u>	<u>771</u>
<b>Total Deductions</b>	<b><u>\$44,399</u></b>	<b><u>\$54,103</u></b>	<b><u>\$98,502</u></b>	<b><u>\$111,306</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 5,764	\$ 665	\$ 6,429	\$ 1,262
Other Financing Sources (Uses):				
Transfers In	0	437	437	0
Transfers Out	<u>0</u>	<u>(437)</u>	<u>(437)</u>	<u>0</u>
Increase (Decrease) In Net Assets	\$ 5,764	\$ 665	\$ 6,429	\$ 1,262
Net Assets at Beginning of Year	<u>25,932</u>	<u>21,771</u>	<u>47,703</u>	<u>46,441</u>
Net Assets at End of Year	<u>\$31,696</u>	<u>\$22,436</u>	<u>\$54,132</u>	<u>\$ 47,703</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

Restricted Activity	Balance 6-30-10	Additions	Deductions	Transfers In/(Out)	Balance 6-30-11
Field Trips	\$ 134	\$17,477	\$15,285	\$ 0	\$ 2,326
Athletics	(189)	10,540	10,166	0	185
4-H Club	734	30	173	0	591
Band	267	0	0	0	267
Cheerleaders	251	650	825	0	76
Dance	0	1,155	630	437	962
DARE	0	540	186	0	354
FCA	210	2,234	2,255	0	189
Garden Club	1,055	0	0	0	1,055
Library	213	8,321	6,837	0	1,697
LAP	234	80	0	0	314
Math Club	300	636	558	0	378
Orchestra	375	751	1,126	0	0
PBS	293	376	379	0	290
PTSO	7,446	8,729	9,888	0	6,287
Playground Equipment	5,674	0	0	0	5,674
Quiz Bowl	0	601	464	0	137
Relay for Life	878	0	878	0	0
Teachers' Concessions	2,111	796	787	0	2,120
Teachers' Courtesy Fund	340	290	145	0	485
Teacher/Classroom Supplies	0	1,562	1,562	0	0
Yearbook	1,008	0	1,959	0	(951)
6 <sup>th</sup> , 7 <sup>th</sup> & 8 <sup>th</sup> Grade	437	0	0	(437)	0
<b>Total</b>	<b>\$21,771</b>	<b>\$54,768</b>	<b>\$54,103</b>	<b>\$ 0</b>	<b>\$22,436</b>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEs ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$27,234</u>	<u>\$13,574</u>	<u>\$40,808</u>	<u>\$36,382</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	27,234	0	27,234	23,758
Net Assets, Restricted	<u>0</u>	<u>13,574</u>	<u>13,574</u>	<u>12,624</u>
Total Liabilities & Net Assets	<u>\$27,234</u>	<u>\$13,574</u>	<u>\$40,808</u>	<u>\$36,382</u>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEES ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 302	\$ 0	\$ 302	\$ 3,046
Educational Materials	0	0	0	2,390
Concession Sales	12,967	0	12,967	5,384
Carnival Income & Other Fundraisers	0	0	0	6,972
Field Trips	0	0	0	4,442
Interest Income	0	0	0	229
Athletics-Boys	0	3,055	3,055	7,682
Athletics-Girls	0	15,461	15,461	16,729
4-H Club	0	410	410	131
Cheerleaders	0	1,020	1,020	2,390
Library	0	274	274	2,772
MDA	0	0	0	187
PBS	0	392	392	0
PTSO/PTO/Parent Assoc.	0	0	0	981
St. Jude's	0	0	0	34
Teachers' Courtesy Fund	0	572	572	593
Miscellaneous/Donations	<u>18,413</u>	<u>0</u>	<u>18,413</u>	<u>38</u>
<b>Total Additions</b>	<b><u>\$31,682</u></b>	<b><u>\$21,184</u></b>	<b><u>\$52,866</u></b>	<b><u>\$54,000</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEs ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 8,062
Educ. Supplies/Materials	0	0	0	2,390
Telephone	0	0	0	1,950
Concession Purchases	7,803	0	7,803	4,268
<i>Carnival &amp; Other</i>				
Fundraiser Costs	0	0	0	4,720
Field Trips	0	0	0	4,634
Repairs & Maintenance	0	0	0	826
Athletics-Boys	0	3,090	3,090	10,131
Athletics-Girls	0	14,687	14,687	15,562
4-H Club	0	397	397	201
Cheerleaders	0	690	690	2,093
Library	0	216	216	2,785
MDA	0	0	0	187
PBS	0	316	316	0
PTSO/PTO/Parent Assoc.	0	579	579	326
St. Jude's	0	0	0	34
Student Council	0	140	140	1,419
Teachers' Courtesy Fund	0	64	64	489
Miscellaneous	<u>20,403</u>	<u>55</u>	<u>20,458</u>	<u>443</u>
<b>Total Deductions</b>	<b><u>\$28,206</u></b>	<b><u>\$20,234</u></b>	<b><u>\$48,440</u></b>	<b><u>\$60,520</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEs ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 3,476	\$ 950	\$ 4,426	\$ (6,520)
Other Financing Sources (Uses):				
Transfers In	0	0	0	336
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(336)</u>
Increase (Decrease) in Net Assets	\$ 3,476	\$ 950	\$ 4,426	\$ (6,520)
Net Assets at Beginning of Year	<u>23,758</u>	<u>12,624</u>	<u>36,382</u>	<u>42,902</u>
Net Assets at End of Year	<u>\$27,234</u>	<u>\$13,574</u>	<u>\$40,808</u>	<u>\$36,382</u>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEs ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Athletics-Boys	\$ 35	\$ 3,055	\$ 3,090	\$0	\$ 0
Athletics-Girls	3,125	15,461	14,687	0	3,899
4-H Club	305	410	397	0	318
Band	363	0	0	0	363
Cheerleaders	61	1,020	690	0	391
Library	512	274	216	0	570
Music Club	216	0	0	0	216
Orchestra	224	0	0	0	224
PBS	0	392	316	0	76
PTSO/PTO/Parent Assoc.	4,922	0	579	0	4,343
Student Council/SGO	1,246	0	140	0	1,106
Teachers' Courtesy Fund	1,513	572	64	0	2,021
Miscellaneous	<u>102</u>	<u>0</u>	<u>55</u>	<u>0</u>	<u>47</u>
<b>Total</b>	<b><u>\$12,624</u></b>	<b><u>\$21,184</u></b>	<b><u>\$20,234</u></b>	<b><u>\$0</u></b>	<b><u>\$13,574</u></b>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$7,346</u>	<u>\$9,377</u>	<u>\$16,723</u>	<u>\$25,358</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Assets:</b>				
Net Assets, Unrestricted	7,346	0	7,346	17,739
Net Assets, Restricted	<u>0</u>	<u>9,377</u>	<u>9,377</u>	<u>7,619</u>
Total Liabilities & Net Assets	<u>\$7,346</u>	<u>\$9,377</u>	<u>\$16,723</u>	<u>\$25,358</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>ADDITIONS:</b>				
Athletics	\$ 1,642	\$ 0	\$ 1,642	\$ 4,407
Concessions	8,087	0	8,087	0
Field Trips	2,950	0	2,950	0
School Board Reimb.	2,900	0	2,900	0
4-H Club	0	914	914	0
Cheerleaders	0	1,105	1,105	1,989
Library	0	1,133	1,133	3,913
PBS	0	538	538	0
PTSO/PTO/Parent Assoc.	0	849	849	2,257
Student Assistance/Supply	0	219	219	0
Teachers' Concessions	0	429	429	0
Teachers' Courtesy Fund	0	629	629	889
Textbooks	119	0	19	0
Yearbook	0	1,845	1,845	0
Donations/Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,842</u>
<b>Total Additions</b>	<b><u>\$15,698</u></b>	<b><u>\$7,661</u></b>	<b><u>\$23,359</u></b>	<b><u>\$19,297</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 18	\$ 0	\$ 18	\$ 1,535
Educ. Supplies/Materials	1,952	0	1,952	928
Telephone	0	0	0	0
Athletics	5,110	0	5,110	0
Concessions	4,780	0	4,780	0
Field Trips	2,950	0	2,950	0
4-H Club	0	914	914	91
Cheerleaders	0	2,047	2,047	2,724
Library	0	576	576	3,250
PBS	0	250	250	0
PTSO/PTO/Parent Assoc.	0	1,051	1,051	2,002
Student Assistance/Supply	0	408	408	0
Teachers' Concessions	0	73	73	0
Teachers' Courtesy Fund	0	584	584	734
Miscellaneous	<u>11,281</u>	<u>0</u>	<u>11,281</u>	<u>11,055</u>
<b>Total Deductions</b>	<b><u>\$ 26,091</u></b>	<b><u>\$ 5,903</u></b>	<b><u>\$31,994</u></b>	<b><u>\$22,319</u></b>
<b>Increase (Decrease) in Net Assets Before Transfers</b>	<b><u>\$(10,393)</u></b>	<b><u>\$ 1,758</u></b>	<b><u>\$( 8,635)</u></b>	<b><u>\$( 3,022)</u></b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	3,770
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,770)</u>
<b>Increase (Decrease) in Net Assets</b>	<b><u>\$(10,393)</u></b>	<b><u>\$ 1,758</u></b>	<b><u>\$( 8,635)</u></b>	<b><u>\$( 3,022)</u></b>
<b>Net Assets at Beginning of Year</b>	<b><u>17,739</u></b>	<b><u>7,619</u></b>	<b><u>25,358</u></b>	<b><u>28,380</u></b>
<b>Net Assets at End of Year</b>	<b><u>\$ 7,346</u></b>	<b><u>\$ 9,377</u></b>	<b><u>\$16,723</u></b>	<b><u>\$25,358</u></b>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
4-H Club	\$ 171	\$ 914	\$ 914	\$0	\$ 171
BETA Club	1,094	0	0	0	1,094
Band	38	0	0	0	38
Cheerleaders	1,126	1,105	2,047	0	184
Health Center	550	0	0	0	550
Library	2,054	1,133	576	0	2,611
Math Club	183	0	0	0	183
PBS	0	538	250	0	288
Peer Helpers/Facilitators	139	0	0	0	139
PTSO/PTO/Parent Assoc.	307	849	1,051	0	105
Student Assistance/Supply	1,747	219	408	0	1,558
Student Council/SGO	113	0	0	0	113
Teachers' Concessions	0	429	73	0	356
Teachers' Courtesy Fund	97	629	584	0	142
Yearbook	<u>0</u>	<u>1,845</u>	<u>0</u>	<u>0</u>	<u>1,845</u>
<b>Total</b>	<b><u>\$7,619</u></b>	<b><u>\$7,661</u></b>	<b><u>\$5,903</u></b>	<b><u>\$0</u></b>	<b><u>\$9,377</u></b>

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$(12,310)	\$12,888	\$ 578	\$11,571
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	(12,310)	0	(12,310)	(2,911)
Net Assets, Restricted	<u>0</u>	<u>12,888</u>	<u>12,888</u>	<u>14,482</u>
Total Liabilities & Net Assets	\$(12,310)	\$12,888	\$ 578	\$11,571

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 6,718
Concession Sales	11,243	0	11,243	13,044
Athletics	5,739	0	5,739	1,443
Fundraiser Income	17,734	0	17,734	8,747
Field Trips	0	1,642	1,642	14,110
Interest Income	69	0	69	89
Academic	727	0	727	400
Athletics – Girls	0	0	0	74
4-H Club – 7 <sup>th</sup> & 8 <sup>th</sup>	0	2,256	2,256	8,186
Book Club	0	0	0	579
Cheerleaders	0	1,350	1,350	1,505
Class – 1 <sup>st</sup> Grade	0	258	258	0
Class – 3 <sup>rd</sup> Grade	0	2,587	2,587	3,405
Class – 4 <sup>th</sup> Grade	0	777	777	577
Class – 5 <sup>th</sup> Grade	0	16,588	16,588	3,370
DARE	0	3,516	3,516	3,950
Gifted	0	3,016	3,016	0
Library	0	3,661	3,661	5,027
Lost Books	0	540	540	132
Music Club	0	830	830	610
PBS	0	319	319	0
Pre-K	0	3,339	3,339	1,547
Prom/Dance	0	449	449	0
Quiz Bowl	0	239	239	436
Special Education	0	1,035	1,035	0
Teachers' Courtesy Fund	0	4,566	4,566	4,604
Yearbook	0	2,519	2,519	4,947
Donations/Miscellaneous	<u>4,055</u>	<u>0</u>	<u>4,055</u>	<u>7,297</u>
<b>Total Additions</b>	<b><u>\$39,567</u></b>	<b><u>\$49,487</u></b>	<b><u>\$89,054</u></b>	<b><u>\$90,797</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 133	\$ 0	\$ 133	\$ 370
Educ. Supplies/Materials	5,282	0	5,282	2,443
Telephone	519	0	519	3,175
Concession Purchases	5,175	0	5,175	8,299
Athletics	3,572	0	3,572	2,483
Fundraiser Costs	16,080	0	16,080	5,369
Field Trips	0	1,333	1,332	17,723
Repairs & Maintenance	3,628	0	3,628	2,450
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	0	2,253	2,253	6,906
Book Club	0	0	0	579
Cheerleaders	0	1,337	1,337	973
Class – 1 <sup>st</sup> Grade	0	250	250	0
Class – 3 <sup>rd</sup> Grade	0	3,452	3,452	1,587
Class – 4 <sup>th</sup> Grade	0	1,095	1,095	0
Class – 5 <sup>th</sup> Grade	0	17,126	17,126	2,340
DARE	0	3,516	3,516	3,950
Gifted	0	2,982	2,982	0
Library	0	3,960	3,960	6,515
Lost Books	0	101	101	66
Music Club	0	420	420	0
PBS	0	295	295	0
Pre-K	0	3,655	3,655	1,143
Prom/Dance	0	414	414	0
Quiz Bowl	0	267	267	401
Teachers' Courtesy Fund	0	7,165	7,165	6,853
Yearbook	0	2,539	2,539	3,839
Miscellaneous	<u>13,498</u>	<u>0</u>	<u>13,499</u>	<u>15,379</u>
<b>Total Deductions</b>	<b><u>\$47,887</u></b>	<b><u>\$52,160</u></b>	<b><u>\$100,047</u></b>	<b><u>\$92,843</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (8,320)	\$ (2,673)	\$(10,993)	\$ (2,046)
Other Financing Sources (Uses):				
Transfers In	0	1,079	1,079	0
Transfers Out	<u>(1,079)</u>	<u>0</u>	<u>(1,079)</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ (9,399)	\$ (1,594)	\$(10,993)	\$ (2,046)
Net Assets at Beginning of Year	<u>(2,911)</u>	<u>14,482</u>	<u>11,571</u>	<u>13,617</u>
Net Assets at End of Year	<u><u>\$(12,310)</u></u>	<u><u>\$12,888</u></u>	<u><u>\$ 578</u></u>	<u><u>\$11,571</u></u>

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

Restricted Activity	Balance 6-30-10	Additions	Deductions	Transfers In/(Out)	Balance 6-30-11
Field Trips	\$ (1,461)	\$ 1,643	\$ 1,334	\$ 0	\$ (1,152)
Academic	620	0	0	0	620
Athletics	524	0	0	0	524
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	425	2,256	2,253	0	428
Band	81	0	0	0	81
Book Club	10	0	0	0	10
Cheerleaders	(319)	1,350	1,337	0	(306)
Class – 1 <sup>st</sup> Grade	0	258	250	0	8
Class – 3 <sup>rd</sup> Grade	4,879	2,587	3,452	0	4,014
Class – 4 <sup>th</sup> Grade	860	777	1,095	0	542
Class – 5 <sup>th</sup> Grade	1,995	16,588	17,126	0	1,457
DARE	652	3,516	3,516	0	652
Gifted	0	3,016	2,982	0	34
Kid City Finance	(471)	0	0	0	(471)
Library	494	3,661	3,960	0	195
Lost Books	733	540	101	0	1,172
Music Club	1,397	830	420	0	1,807
PBS	0	319	295	0	24
Pre-K	1,434	3,339	3,655	0	1,118
Prom	(532)	449	414	0	(497)
Quiz Bowl	35	239	267	0	7
Special Education	516	1,035	0	0	1,551
Teachers' Courtesy Fund	(951)	4,566	7,165	0	(3,550)
Title I	200	0	0	0	200
Yearbook	4,440	2,519	2,539	0	4,420
Miscellaneous	<u>(1,079)</u>	<u>0</u>	<u>0</u>	<u>1,079</u>	<u>0</u>
<b>Total</b>	<b><u>\$14,482</u></b>	<b><u>\$49,488</u></b>	<b><u>\$52,161</u></b>	<b><u>\$1,079</u></b>	<b><u>\$12,888</u></b>

The accompanying notes are an integral part of this statement.

**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$20,829</u>	<u>\$4,322</u>	<u>\$25,151</u>	<u>\$22,394</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	20,829	0	20,829	18,091
Net Assets, Restricted	<u>0</u>	<u>4,322</u>	<u>4,322</u>	<u>4,303</u>
Total Liabilities & Net Assets	<u>\$20,829</u>	<u>\$4,322</u>	<u>\$25,151</u>	<u>\$22,394</u>

The accompanying notes are an integral part of this statement.

**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 818	\$ 0	\$ 818	\$ 761
Educational Materials	1,812	0	1,812	1,706
Telephone	300	0	300	0
Concession Sales	14,164	0	14,164	14,759
School Pictures	523	0	523	1,971
Spirit Shirt Sales	7,250	0	7,250	8,045
Student Store/Mdsc. Sales	183	0	183	484
Yearbook Sales	5,817	0	5,817	2,330
Carnival Income & Other Fundraisers	10,206	0	10,206	9,710
Field Trips	1,503	0	1,503	1,655
Athletics	7,118	0	7,118	10,018
4-H Club	0	4,139	4,139	3,074
DARE	0	468	468	0
Library	3,663	0	3,663	0
Teachers' Courtesy Fund	0	105	105	155
Textbooks	0	99	99	132
Donations/Miscellaneous	<u>50</u>	<u>0</u>	<u>50</u>	<u>10,891</u>
<b>Total Additions</b>	<b><u>\$53,407</u></b>	<b><u>\$4,811</u></b>	<b><u>\$58,218</u></b>	<b><u>\$65,691</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 6,347	\$ 0	\$ 6,347	\$ 5,578
Educ. Supplies/Materials	1,417	0	1,417	2,254
Telephone	2,067	0	2,067	2,337
Concession Purchases	8,748	0	8,748	8,555
Spirit Shirt Costs	6,265	0	6,265	7,165
Student Store/Mdse. Sales	1,823	0	1,823	1,472
Yearbook Costs	6,169	0	6,169	160
Carnival & Other				
Fundraiser Costs	4,541	0	4,541	4,590
Field Trips	1,644	0	1,644	1,628
Repairs & Maintenance	356	0	356	1,531
Athletics	7,621	0	7,621	8,056
4-H Club	0	2,758	2,758	5,078
DARE	0	468	468	0
Library	3,671	0	3,671	0
Teachers' Courtesy Fund	0	103	103	121
Textbooks	0	0	0	76
Miscellaneous	<u>0</u>	<u>1,463</u>	<u>1,463</u>	<u>12,451</u>
Total Deductions	<u>\$50,669</u>	<u>\$4,792</u>	<u>\$55,461</u>	<u>\$61,052</u>
Increase (Decrease) in Net Assets	\$ 2,738	\$ 19	\$ 2,757	\$ 4,639
Net Assets at Beginning of Year	<u>18,091</u>	<u>4,303</u>	<u>22,394</u>	<u>17,755</u>
Net Assets at End of Year	<u>\$20,829</u>	<u>\$4,322</u>	<u>\$25,151</u>	<u>\$22,394</u>

The accompanying notes are an integral part of this statement.

**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
4-H Club	\$ 70	\$4,139	\$2,758	\$0	\$1,451
BETA Club	187	0	0	0	187
DARE	0	468	468	0	0
FCA	80	0	0	0	80
Peer Helpers/Facilitators	46	0	0	0	46
Teachers' Courtesy Fund	39	105	103	0	41
Textbooks	256	99	0	0	355
Miscellaneous	<u>3,625</u>	<u>0</u>	<u>1,463</u>	<u>0</u>	<u>2,162</u>
Total	<u>\$4,303</u>	<u>\$4,811</u>	<u>\$4,792</u>	<u>\$0</u>	<u>\$4,322</u>

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$18,543</u>	<u>\$8,747</u>	<u>\$27,290</u>	<u>\$17,994</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	18,543	0	18,543	4,939
Net Assets, Restricted	<u>0</u>	<u>8,747</u>	<u>8,747</u>	<u>13,055</u>
Total Liabilities & Net Assets	<u>\$18,543</u>	<u>\$8,747</u>	<u>\$27,290</u>	<u>\$17,994</u>

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Educational Materials	\$ 0	\$ 0	\$ 0	\$ 7,884
Concessions Sales	20,650	0	20,650	10,575
Athletics, other	0	0	0	2,046
Athletics-Boys	0	4,323	4,323	2,167
4-H Club	0	475	475	608
7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	1,230	1,230	0
Basketball	0	0	0	567
Basketball Team-Boys	0	1,306	1,306	5,041
Basketball Team-Girls	0	2,576	2,576	1,607
Cheerleaders	0	3,310	3,310	8,027
Dare	0	252	252	0
Drama	0	235	235	583
FCA	0	2,977	2,977	831
Graduation	0	0	0	727
Library	0	5,837	5,837	5,910
Math Club	0	1,703	1,703	150
PBS-Elementary	0	0	0	250
PBS-Jr. High	0	0	0	250
Pep Squad	0	6,601	6,601	1,812
PTSO/PTO/Parent Assoc.	0	7,231	7,231	6,169
Quiz Bowl	0	270	270	311
School Improvement	0	0	0	5,292
Science	0	0	0	1,214
Student Council/SGO	0	130	130	11
Teachers' Courtesy Fund	0	0	0	250
Yearbook Sales	0	0	0	4,920
Donations/Miscellaneous	<u>18,906</u>	<u>89</u>	<u>18,995</u>	<u>14,610</u>
<b>Total Additions</b>	<b><u>\$39,556</u></b>	<b><u>\$38,545</u></b>	<b><u>\$78,101</u></b>	<b><u>\$81,812</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 195
Educ. Supplies/Materials	0	0	0	6,986
Telephone	0	0	0	4,132
Concession Purchases	12,552	0	12,552	6,550
Athletics, other	0	0	0	2,225
Fundraisers	0	0	0	2,900
Repairs & Maintenance	29	0	29	8
Field Trips	0	525	525	0
4-H Club	0	168	168	382
Athletics	0	85	85	0
7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	1,285	1,285	0
Basketball	0	0	0	567
Basketball Team-Girls	0	1,777	1,777	1,231
Basketball Team-Boys	0	5,603	5,603	4,475
Cheerleaders	0	1,722	1,722	7,835
Drama	0	77	77	749
FCA	0	2,652	2,652	767
Graduation	0	0	0	1,251
Library	0	5,994	5,994	5,612
Math Club	0	1,503	1,503	50
PBS-Elementary	0	0	0	56
PBS-Jr. High	0	417	417	91
Pep Squad	0	6,874	6,874	2,322
PTSO/PTO/Parent Assoc.	0	5,209	5,209	6,852
Quiz Bowl	0	200	200	312
School Improvement	0	0	0	5,881
Science	0	0	0	1,196
Teachers' Courtesy Fund	0	0	0	52

Continued next page.

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Yearbook	\$ 0	\$ 1,077	\$ 1,077	\$ 2,700
Miscellaneous	<u>21,056</u>	<u>0</u>	<u>21,056</u>	<u>11,098</u>
Total Deductions	<u>\$33,637</u>	<u>\$35,168</u>	<u>\$68,805</u>	<u>\$76,475</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 5,919	\$ 3,377	\$ 9,296	\$ 5,337
Other Financing Sources (Uses):				
Transfers In	7,685	0	7,685	0
Transfers Out	<u>0</u>	<u>(7,685)</u>	<u>(7,685)</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$13,604	\$ (4,308)	\$ 9,296	\$ 5,337
Net Assets at Beginning of Year	<u>4,939</u>	<u>13,055</u>	<u>17,994</u>	<u>12,657</u>
Net Assets at End of Year	<u>\$18,543</u>	<u>\$ 8,747</u>	<u>\$27,290</u>	<u>\$17,994</u>

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
4-H Club	\$ 326	\$ 475	\$ 168	\$ 0	\$ 633
Field Trips	0	0	525	0	(525)
Athletics	0	0	85	0	(85)
Athletics-Boys	0	4,323	0	0	4,323
7 <sup>th</sup> & 8 <sup>th</sup> Grade	0	1,230	1,285	0	(55)
Basketball Team-Boys	765	1,306	5,603	0	(3,532)
Basketball Team-Girls	482	2,576	1,777	0	1,281
Cheerleaders	243	3,310	1,722	0	1,831
DARE	0	252	0	0	252
Drama	(46)	235	77	0	112
FCA	236	2,977	2,652	0	561
Graduation	(524)	0	0	524	0
Kids Zone	219	0	0	(219)	0
Library	1,302	5,837	5,994	0	1,145
Math Club	100	1,703	1,503	0	300
PBS	353	0	417	0	(64)
Pep Squad	14	6,601	6,874	0	(259)
Photography	24	0	0	(24)	0
PTSO/PTO/Parent Assoc.	188	7,231	5,209	219	2,429
Quiz Bowl	0	270	200	0	70
School Improvement	5,913	0	0	(5,913)	0
Science	86	0	0	0	86
Student Council/SGO	114	130	0	0	244
Teachers' Courtesy Fund	216	0	0	(216)	0
Yearbook	<u>3,044</u>	<u>89</u>	<u>1,077</u>	<u>(2,056)</u>	<u>0</u>
<b>Total</b>	<b><u>\$13,055</u></b>	<b><u>\$38,545</u></b>	<b><u>\$35,168</u></b>	<b><u>\$(7,685)</u></b>	<b><u>\$8,747</u></b>

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$37,540</u>	<u>\$23,386</u>	<u>\$60,926</u>	<u>\$64,292</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	37,540	0	37,540	40,897
Net Assets, Restricted	<u>0</u>	<u>23,386</u>	<u>23,386</u>	<u>23,395</u>
Total Liabilities & Net Assets	<u>\$37,540</u>	<u>\$23,386</u>	<u>\$60,926</u>	<u>\$64,292</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 907	\$ 0	\$ 907	\$ 215
Concession Sales	23,787	0	23,787	22,851
School Pictures	0	0	0	2,315
Yearbook Sales	0	0	0	5,128
Field Trips	4,473	0	4,473	2,716
School Board Reimb.	2,353	0	2,353	2,529
Athletics	0	22,056	22,056	18,516
4-H Club	0	2,851	2,851	3,379
Basketball	0	0	0	2,636
Cheerleaders	0	5,200	5,200	8,656
Drama	0	849	849	1,052
FCA	0	1,561	1,561	1,977
Library	0	10,886	10,886	9,535
PTSO/PTO/Parent Assn.	0	24,417	24,417	10,655
Playground Equipment	0	0	0	2,000
Science Club	0	0	0	580
Teachers' Courtesy Fund	0	180	180	803
Teacher/Classroom Supplies	0	225	225	0
Textbooks	0	205	205	40
Yearbook	0	4,926	4,926	585
Donations/Miscellaneous	<u>8,806</u>	<u>0</u>	<u>8,806</u>	<u>917</u>
<b>Total Additions</b>	<b><u>\$40,326</u></b>	<b><u>\$73,356</u></b>	<b><u>\$113,682</u></b>	<b><u>\$97,085</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 899	\$ 0	\$ 899	\$ 1,816
Educ. Supplies/Materials	905	0	905	2,446
Telephone	1,540	0	1,540	838
Concession Purchases	30,476	0	30,476	15,478
Yearbook Costs	0	0	0	4,534
Field Trips	2,371	0	2,371	2,367
Repairs & Maintenance	1,178	0	1,178	214
Athletics	0	22,221	22,221	15,924
4-H Club	0	1,849	1,849	3,280
Basketball	0	0	0	4,131
Cheerleaders	0	4,676	4,676	10,584
Drama	0	575	575	1,190
FCA	0	1,376	1,376	2,001
Library	0	10,707	10,707	10,167
PTSO/PTO/Parent Assn.	0	27,557	27,557	10,007
Playground Equipment	0	0	0	204
Science Club	0	0	0	516
Teachers' Courtesy Fund	0	550	550	993
Teacher/Classroom Supplies	0	100	100	0
Yearbook	0	3,754	3,754	357
Miscellaneous	<u>6,314</u>	<u>0</u>	<u>6,314</u>	<u>6,920</u>
<b>Total Deductions</b>	<b><u>\$43,683</u></b>	<b><u>\$73,365</u></b>	<b><u>\$117,048</u></b>	<b><u>\$93,967</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (3,357)	\$ (9)	\$ (3,366)	\$ 3,118
Other Financing Sources (Uses):				
Transfers In	0	0	0	183
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(183)</u>
Increase (Decrease) in Net Assets	\$ (3,357)	\$ (9)	\$ (3,366)	\$ 3,118
Net assets at Beginning of Year	<u>40,897</u>	<u>23,395</u>	<u>64,292</u>	<u>61,174</u>
Net assets at End of Year	<u>\$37,540</u>	<u>\$23,386</u>	<u>\$60,926</u>	<u>\$64,292</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

	<u>Balance</u> <u>6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u> <u>In/(Out)</u>	<u>Balance</u> <u>6-30-11</u>
Athletics	\$ 9,987	\$22,056	\$22,221	\$0	\$ 9,822
4-H Club	2,730	2,851	1,849	0	3,732
Cheerleaders	192	5,200	4,676	0	716
Drama	717	849	575	0	991
FCA	500	1,561	1,376	0	685
Library	791	10,886	10,707	0	970
Peer Helpers/Facilitators	303	0	0	0	303
PTSO/PTO/Parent Assn.	3,640	24,417	27,557	0	500
Playground Equipment	2,000	0	0	0	2,000
Science Club	199	0	0	0	199
Student Council/SGO	109	0	0	0	109
Teachers' Courtesy Fund	1,830	180	550	0	1,460
Teacher/Classroom Supplies	25	225	100	0	150
Textbooks	126	205	0	0	331
Yearbook	<u>246</u>	<u>4,926</u>	<u>3,754</u>	<u>0</u>	<u>1,418</u>
<b>Total</b>	<b><u>\$23,395</u></b>	<b><u>\$73,356</u></b>	<b><u>\$73,365</u></b>	<b><u>\$0</u></b>	<b><u>\$23,386</u></b>

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$14,070</u>	<u>\$22,218</u>	<u>\$36,288</u>	<u>\$38,406</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	14,070	0	14,070	23,618
Net Assets, Restricted	<u>0</u>	<u>22,218</u>	<u>22,218</u>	<u>14,788</u>
Total Liabilities & Net Assets	<u>\$14,070</u>	<u>\$22,218</u>	<u>\$36,288</u>	<u>\$38,406</u>

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$ 4,837	\$ 0	\$ 4,837	\$ 4,363
Book Fair	0	7,452	7,452	7,124
Other Fundraisers	0	0	0	4,979
Field Trips	0	10,857	10,857	10,267
PTSO/PTO/Parent Assoc.	0	26,346	26,346	10,304
Student Assistance/Supply	0	2,945	2,945	3,266
Teachers' Concessions	606	0	606	582
Teachers' Courtesy Fund	0	640	640	490
Donations/Miscellaneous	<u>13,382</u>	<u>0</u>	<u>13,382</u>	<u>10,401</u>
<b>Total Additions</b>	<b><u>\$18,825</u></b>	<b><u>\$48,240</u></b>	<b><u>\$67,065</u></b>	<b><u>\$51,776</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u> )	6-30-10 (Memorandum <u>Only</u> )
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$13,750
Concessions Purchases	1,726	0	1,726	3,369
Book Fair Costs	0	6,986	6,986	5,755
Field Trips	0	13,123	13,123	9,223
PTSO/PTO/Parent Assoc.	0	17,155	17,155	9,594
Student Assistance/Supply	0	2,945	2,945	1,678
Teachers' Concessions	474	0	474	0
Teachers' Courtesy Fund	0	601	601	819
Miscellaneous	<u>26,173</u>	<u>0</u>	<u>26,173</u>	<u>5,564</u>
Total Deductions	<u>\$28,373</u>	<u>\$40,810</u>	<u>\$69,183</u>	<u>\$49,752</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (9,548)	\$ 7,430	\$ (2,118)	\$ 2,024
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	4,669
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,669)</u>
Increase (Decrease) In Net Assets	\$ (9,548)	\$ 7,430	\$ (2,118)	\$ 2,024
Net Assets at Beginning of Year	<u>23,618</u>	<u>14,788</u>	<u>38,406</u>	<u>36,382</u>
Net Assets at End of Year	<u>\$14,070</u>	<u>\$22,218</u>	<u>\$36,288</u>	<u>\$38,406</u>

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

Restricted Activity	Balance <u>6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-11</u>
Book Fair	\$ 5,114	\$ 7,452	\$ 6,986	\$0	\$ 5,580
Field Trips	4,796	10,857	13,123	0	2,530
Peer Helpers/Facilitators	233	0	0	.0	233
PTSO/PTO/Parent Assoc.	3,342	26,346	17,155	0	12,533
Student Assistance/Supply	1,303	2,945	2,945	0	1,303
Teachers' Courtesy Fund	<u>0</u>	<u>640</u>	<u>601</u>	<u>0</u>	<u>39</u>
Total	<u>\$14,788</u>	<u>\$48,240</u>	<u>\$40,810</u>	<u>\$0</u>	<u>\$22,218</u>

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$54,966</u>	<u>\$7,091</u>	<u>\$62,057</u>	<u>\$43,917</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	54,966	0	54,966	41,635
Net Assets, Restricted	<u>0</u>	<u>7,091</u>	<u>7,091</u>	<u>2,282</u>
Total Liabilities & Net Assets	<u>\$54,966</u>	<u>\$7,091</u>	<u>\$62,057</u>	<u>\$43,917</u>

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 3,138	\$ 0	\$ 3,138	\$ 2,042
Educational Materials	20,832	0	20,832	24,231
Concessions Sales	2,686	0	2,686	3,115
Athletics, other	9,737	0	9,737	5,853
Field Trips	9,564	0	9,564	6,110
Fundraising	5,711	0	5,711	17,140
Library	3,799	0	3,799	2,941
Yearbook	2,800	0	2,800	2,675
Builders Club	0	0	0	338
Cheerleaders	0	17,570	17,570	2,157
Dance	0	3,317	3,317	0
Drama	0	79	79	0
FCA	0	607	607	56
Math Counts	0	300	300	1,000
Strings	0	43,461	43,461	0
SSN	0	618	618	3,427
Student Council	0	2,384	2,384	1,423
YACA	0	873	873	0
Donations/Miscellaneous	<u>0</u>	<u>80</u>	<u>80</u>	<u>0</u>
<b>Total Additions</b>	<b><u>\$58,267</u></b>	<b><u>\$69,289</u></b>	<b><u>\$127,556</u></b>	<b><u>\$72,508</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 7,229	\$ 0	\$ 7,229	\$ 4,521
Educ. Supplies/Materials	10,515	0	10,515	8,339
Concession Purchases	1,980	0	1,980	2,188
Athletics, other	10,180	0	10,180	4,109
Field Trips	8,691	0	8,691	6,419
Fundraising	298	0	298	9,399
Library	3,082	0	3,082	2,194
Yearbook	2,813	0	2,813	2,008
Builders Club	0	70	70	177
Cheerleaders	0	17,497	17,497	2,157
Dance	0	2,297	2,297	0
Drama	0	40	40	0
FCA	0	400	400	80
Math Counts	0	337	337	0
Strings	0	39,371	39,371	677
SSN	0	1,702	1,702	4,699
Student Council	0	2,248	2,248	1,520
YACA	<u>0</u>	<u>666</u>	<u>666</u>	<u>0</u>
<b>Total Deductions</b>	<b><u>\$44,788</u></b>	<b><u>\$64,628</u></b>	<b><u>\$109,416</u></b>	<b><u>\$48,487</u></b>
<b>Increase (Decrease) in Net Assets Before Transfers</b>	<b>\$13,479</b>	<b>\$ 4,661</b>	<b>\$ 18,140</b>	<b>\$24,021</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	148	148	0
Transfers Out	<u>(148)</u>	<u>0</u>	<u>(148)</u>	<u>0</u>
<b>Increase (Decrease) In Net Assets</b>	<b>\$13,331</b>	<b>\$ 4,809</b>	<b>\$ 18,140</b>	<b>\$24,021</b>
<b>Net Assets at Beginning of Year</b>	<b><u>41,635</u></b>	<b><u>2,282</u></b>	<b><u>43,917</u></b>	<b><u>19,896</u></b>
<b>Net Assets at End of Year</b>	<b><u>\$54,966</u></b>	<b><u>\$ 7,091</u></b>	<b><u>\$ 62,057</u></b>	<b><u>\$43,917</u></b>

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

Restricted Activity	Balance 6-30-10	Additions	Deductions	Transfers In/(Out)	Balance 6-30-11
4-H Club	\$ 489	\$ 0	\$ 0	\$ 0	\$ 489
Builders Club	161	0	70	0	91
CLK	46	0	0	0	46
Cheerleading	0	17,570	17,497	148	221
Dance	0	3,317	2,297	0	1,020
Drama	0	79	40	0	39
FCA	(24)	607	400	0	183
Math Counts	1,000	300	337	0	963
Strings	(611)	43,461	39,371	0	3,479
SSN	1,084	618	1,702	0	0
Student Council	137	2,384	2,248	0	273
YACA	0	873	666	0	207
Miscellaneous	<u>0</u>	<u>80</u>	<u>0</u>	<u>0</u>	<u>80</u>
<b>Total</b>	<b><u>\$2,282</u></b>	<b><u>\$69,289</u></b>	<b><u>\$64,628</u></b>	<b><u>\$148</u></b>	<b><u>\$7,091</u></b>

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$36,919</u>	<u>\$22,985</u>	<u>\$59,904</u>	<u>\$62,075</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	36,919	0	36,919	34,770
Net Assets, Restricted	<u>0</u>	<u>22,985</u>	<u>22,985</u>	<u>27,305</u>
<i>Total Liabilities &amp;     Net Assets</i>	<u>\$36,919</u>	<u>\$22,985</u>	<u>\$59,904</u>	<u>\$62,075</u>

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$46,177	\$ 0	\$ 46,177	\$ 37,498
Educational Materials	1,346	0	1,346	1,211
School Pictures	2,950	0	2,950	2,707
Athletics, other	3,515	0	3,515	0
Yearbook Sales	4,400	0	4,400	5,075
Interest Income	266	0	266	289
4-H Club	0	254	254	56
Art	100	0	100	100
K Kids	0	100	100	100
Library	14,936	0	14,935	14,185
PAL	0	34,153	34,153	50,810
Quiz Bowl	0	168	168	130
Technology	0	0	0	1,657
Teachers' Courtesy Fund	0	375	375	450
Miscellaneous	<u>4,304</u>	<u>0</u>	<u>4,304</u>	<u>8,353</u>
<b>Total Additions</b>	<b><u>\$77,994</u></b>	<b><u>\$35,060</u></b>	<b><u>\$113,054</u></b>	<b><u>\$122,521</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum Only)	6-30-10 (Memorandum Only)
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 26,631	\$ 0	\$ 26,631	\$ 19,361
Educ. Supplies/Materials	7,713	0	7,713	7,381
School Pictures	0	0	0	198
Athletics, other	3,839	0	3,839	0
Yearbook Costs	4,884	0	4,884	4,480
Art	1,942	0	1,942	396
4-H Club	0	264	264	315
K Kids	0	51	51	0
Library	10,368	0	10,368	12,781
PAL	0	35,808	35,808	47,700
Quiz Bowl	0	172	172	133
Teachers' Courtesy Fund	0	329	329	444
Technology	0	18,811	18,811	313
Miscellaneous	<u>4,413</u>	<u>0</u>	<u>4,413</u>	<u>9,002</u>
<b>Total Deductions</b>	<b>\$ <u>59,790</u></b>	<b>\$ <u>55,435</u></b>	<b>\$ <u>115,225</u></b>	<b>\$ <u>102,504</u></b>
<b>Increase (Decrease) in Net Assets Before Transfers</b>	<b>\$ 18,204</b>	<b>\$(20,375)</b>	<b>\$ (2,171)</b>	<b>\$ 20,017</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	22	16,077	16,099	0
Transfers Out	<u>(16,077)</u>	<u>22</u>	<u>(16,099)</u>	<u>0</u>
<b>Increase (Decrease) In Net Assets</b>	<b>\$ 2,149</b>	<b>\$ (4,320)</b>	<b>\$ (2,171)</b>	<b>\$ 20,017</b>
<b>Net Assets at Beginning of Year</b>	<b><u>34,770</u></b>	<b><u>27,305</u></b>	<b><u>62,075</u></b>	<b><u>42,058</u></b>
<b>Net Assets at End of Year</b>	<b>\$ <u>36,919</u></b>	<b>\$ <u>22,985</u></b>	<b>\$ <u>59,904</u></b>	<b>\$ <u>62,075</u></b>

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
4-H Club	\$ (87)	\$ 264	\$ 264	\$ 276	\$ 189
K Kids	28	100	51	0	77
PAL	22,914	34,153	35,808	(22)	22,914
Quiz Bowl	(3)	168	172	3	(4)
Teachers' Courtesy Fund	46	375	329	0	92
Technology	<u>2,730</u>	<u>0</u>	<u>18,811</u>	<u>15,798</u>	<u>(283)</u>
Total	<u>\$27,305</u>	<u>\$35,060</u>	<u>\$55,435</u>	<u>\$16,055</u>	<u>\$22,985</u>

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$1,937</u>	<u>\$9,191</u>	<u>\$11,128</u>	<u>\$9,523</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	1,937	0	1,937	1,392
Net Assets, Restricted	<u>0</u>	<u>9,191</u>	<u>9,191</u>	<u>8,131</u>
Total Liabilities & Net Assets	<u>\$1,937</u>	<u>\$9,191</u>	<u>\$11,128</u>	<u>\$9,523</u>

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
School Pictures	\$ 0	\$ 0	\$ 0	\$ 621
Carnival Income & Other Fundraisers	0	0	0	6,038
Field Trips	0	2,640	2,640	472
School Board Reimb.	0	0	0	2,419
Athletics	0	8,076	8,076	7,671
Band	0	0	0	326
Library	0	1,411	1,411	4,682
Math Club	0	300	300	
Music Club	0	0	0	240
PTSO/PTO/Parent Assoc.	0	3,357	3,357	2,682
Quiz Bowl	0	1,070	1,070	0
Student Council	0	1,041	1,041	0
SWPBS Account	0	375	375	0
Yearbook	0	75	75	0
Donations/Miscellaneous	<u>9,739</u>	<u>0</u>	<u>9,739</u>	<u>9,403</u>
<b>Total Additions</b>	<b><u>\$9,739</u></b>	<b><u>\$18,345</u></b>	<b><u>\$28,084</u></b>	<b><u>\$34,554</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 2,892
Educational Supplies/Materials	0	0	0	1,385
Telephone	0	0	0	1,472
Carnival & Other				
Fundraiser Costs	0	0	0	3,961
Field Trips	0	2,380	2,380	237
Athletics	0	7,965	7,965	6,758
Library	0	3,105	3,105	4,126
Music Club	0	0	0	227
Principals' Assoc.	0	0	0	165
PTSO/PTO/Parent Assoc.	0	3,174	3,174	2,715
Quiz Bowl	0	784	784	0
Student Council	0	464	464	0
SWPBS	0	242	242	375
Miscellaneous	<u>8,365</u>	<u>0</u>	<u>8,365</u>	<u>7,264</u>
<b>Total Deductions</b>	<b><u>\$8,365</u></b>	<b><u>\$18,114</u></b>	<b><u>\$26,479</u></b>	<b><u>\$31,577</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 1,374	\$ 231	\$ 1,605	\$ 2,977
Other Financing Sources (Uses):				
Transfers In	1,037	1,866	2,903	2,408
Transfers Out	<u>(1,866)</u>	<u>(1,037)</u>	<u>(2,903)</u>	<u>(2,408)</u>
Increase (Decrease) in Net Assets	\$ 545	\$ 1,060	\$ 1,605	\$ 2,977
Net Assets at Beginning of Year	<u>1,392</u>	<u>8,131</u>	<u>9,523</u>	<u>6,546</u>
Net Assets at End of Year	<u>\$ 1,937</u>	<u>\$ 9,191</u>	<u>\$ 11,128</u>	<u>\$ 9,523</u>

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Field Trips	\$ 0	\$ 2,640	\$ 2,380	\$ 1,866	\$2,126
Athletics	963	8,076	7,965	(1,037)	37
Band	326	0	0	0	326
Cheerleaders	16	0	0	0	16
Library	3,359	1,411	3,105	0	1,665
Math Club	0	300	0	0	300
Music Club	13	0	0	0	13
PTSO/PTO/Parent Assoc.	1,644	3,357	3,174	0	1,827
Quiz Bowl	415	1,070	784	0	701
Student Council	0	1,041	464	0	577
SWPBS	392	375	242	0	525
Teachers` Courtesy Fund	3	0	0	0	3
Yearbook	0	75	0	0	75
Miscellaneous	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Total	<u>\$8,131</u>	<u>\$18,345</u>	<u>\$18,114</u>	<u>\$ 829</u>	<u>\$9,191</u>

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$7,554</u>	<u>\$20,157</u>	<u>\$27,711</u>	<u>\$22,761</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	7,554	0	7,554	5,646
Net Assets, Restricted	<u>0</u>	<u>20,157</u>	<u>20,157</u>	<u>17,115</u>
Total Liabilities & Net Assets	<u>\$7,554</u>	<u>\$20,157</u>	<u>\$27,711</u>	<u>\$22,761</u>

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u> )	6-30-10 (Memorandum <u>Only</u> )
<b>ADDITIONS:</b>				
Educational Materials	\$ 985	\$ 0	\$ 985	\$ 1,850
Concession Sales	7,460	0	7,460	5,996
Student Store/Mdse. Sales	4,863	0	4,863	4,879
Interest Income	108	0	108	116
Fundraiser	6,147	0	6,147	4,931
Athletics	0	1,104	1,104	540
4-H Club	0	1,332	1,332	264
Band	0	0	0	366
Cheerleaders	0	3,269	3,269	764
Library	0	4,865	4,865	272
Student Assistance/Supply	0	8,889	8,889	5,172
Student Trips	0	380	380	1,269
Teachers' Courtesy Fund	0	975	975	633
Textbooks	0	121	121	151
Donations/Miscellaneous	<u>3,692</u>	<u>700</u>	<u>4,392</u>	<u>6,228</u>
<b>Total Additions</b>	<b><u>\$23,255</u></b>	<b><u>\$21,635</u></b>	<b><u>\$44,890</u></b>	<b><u>\$33,431</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-10</u> <u>(Memorandum</u> <u>Only)</u>
<b>DEDUCTIONS:</b>				
Educ. Supplies/Materials	\$ 1,970	\$ 0	\$ 1,970	\$ 843
Telephone	2,203	0	2,203	1,963
Concession Purchases	7,119	0	7,119	4,373
Student Store/Mdse. Costs	5,052	0	5,052	0
Repairs & Maintenance	104	0	104	2,542
Fundraiser	3,349	0	3,349	5,252
Athletics	0	955	955	380
4-H Club	0	1,600	1,600	800
Band	0	134	134	242
Cheerleaders	0	3,269	3,269	764
Library	0	4,633	4,633	0
PTSO/PTO/Parent Assoc.	0	836	836	450
Student Assistance/Supply	0	5,533	5,533	5,995
Student Trips	0	916	916	1,585
Teachers' Courtesy Fund	0	479	479	1,056
Miscellaneous	<u>1,550</u>	<u>238</u>	<u>1,788</u>	<u>5,504</u>
<b>Total Deductions</b>	<b><u>\$21,347</u></b>	<b><u>\$18,593</u></b>	<b><u>\$39,940</u></b>	<b><u>\$31,749</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 1,908	\$ 3,042	\$ 4,950	\$ 1,682
Other Financing Sources (Uses):				
Transfers In	0	0	0	981
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(981)</u>
Increase (Decrease) in Net Assets	\$ 1,908	\$ 3,042	\$ 4,950	\$ 1,682
Net Assets at Beginning of Year	<u>5,646</u>	<u>17,115</u>	<u>22,761</u>	<u>21,079</u>
Net Assets at End of Year	<u>\$ 7,554</u>	<u>\$20,157</u>	<u>\$27,711</u>	<u>\$22,761</u>

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Athletics	\$ 399	\$ 1,104	\$ 955	\$0	\$ 548
4-H Club	275	1,332	1,600	0	7
Band	268	0	134	0	134
Cheerleaders	0	3,269	3,269	0	0
Library	549	4,865	4,633	0	781
Peer Helpers/Facilitators	164	0	0	0	164
PTSO/PTO/Parent Assoc.	6,401	0	836	0	5,565
Student Assistance/Supply	3,693	8,889	5,533	0	7,049
Student Trips	4,195	380	916	0	3,659
Teachers` Courtesy Fund	46	975	479	0	542
Textbooks	1,125	121	0	0	1,246
Miscellaneous	<u>0</u>	<u>700</u>	<u>238</u>	<u>0</u>	<u>462</u>
Total	<u>\$17,115</u>	<u>\$21,635</u>	<u>\$18,593</u>	<u>\$0</u>	<u>\$20,157</u>

The accompanying notes are an integral part of this statement.

**FRANKIE RAY JACKSON, SR. TECHNICAL CENTER  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Fiduciary Net Assets  
June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	<u>\$35</u>	<u>\$0</u>	<u>\$35</u>	<u>\$24</u>
<b>LIABILITIES:</b>				
Accounts Payable	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>NET ASSETS:</b>				
Net Assets, Unrestricted	<u>35</u>	<u>0</u>	<u>35</u>	<u>24</u>
Net Assets, Restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Net Assets	<u>\$35</u>	<u>\$0</u>	<u>\$35</u>	<u>\$24</u>

The accompanying notes are an integral part of this statement.

**FRANKIE RAY JACKSON, SR. TECHNICAL CENTER  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2011**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-10 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Donations/Miscellaneous	\$2,487	\$0	\$2,487	\$3,716
<b>DEDUCTIONS:</b>				
Office Expenses	<u>2,476</u>	<u>0</u>	<u>2,476</u>	<u>3,719</u>
Increase (Decrease) in Net Assets	\$ 11	\$0	\$ 11	\$ (3)
Net Assets at Beginning of Year	<u>24</u>	<u>0</u>	<u>24</u>	<u>27</u>
Net Assets at End of Year	<u>\$ 35</u>	<u>\$0</u>	<u>\$ 35</u>	<u>\$ 24</u>

The accompanying notes are an integral part of this statement.

**FRANKIE RAY JACKSON, SR. TECHNICAL CENTER  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2011**

<u>Restricted Activity</u>	<u>Balance 6-30-10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-11</u>
Total	\$0	\$0	\$0	\$0	\$0

The accompanying notes are an integral part of this statement.

## INTERNAL CONTROL AND COMPLIANCE

# Johnson, Thomas & Cunningham

## Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation  
Jessica H. Broadway, CPA – A Professional Corporation  
Ryan E. Todtenbier, CPA – A Professional Corporation

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### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Natchitoches Parish School Board  
Natchitoches, LA 71457

We have audited the financial statements of the governmental activities, major fund and fiduciary funds of the Natchitoches Parish School Activity Funds as of and for the year ended June 30, 2011, which collectively comprise the Natchitoches Parish School Activity Funds's basic financial statements and have issued our report thereon dated December 1, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Natchitoches Parish School Activity Funds' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Natchitoches Parish School Activity Funds' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Natchitoches Parish School Activity Funds' internal control over financial reporting.

A deficiency in internal control exists when the design or operations of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the Natchitoches Parish School Activity Funds' financial statements will not be prevented, or detected and corrected on timely basis

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. We did, however, have matters that we brought to management's attention in a separate letter dated December 1, 2011.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Natchitoches Parish School Activity Funds' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the Louisiana Legislative Auditor and management of the Natchitoches Parish School Activity Funds and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, CPA's

December 1, 2011  
Natchitoches, Louisiana

**NATCHITOCHEES PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
June 30, 2011**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the Natchitoches Parish School Board School Activity Funds, a component unit of the Natchitoches Parish School Board.
2. No reportable conditions were disclosed during the audit of the financial statements as reported in the Auditor's Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.

**B. FINDINGS**

Not applicable.

# **Natchitoches Parish School Board**

310 Royal Street P. O. Box 16  
Natchitoches, Louisiana 71458-1116

(318) 352-2358  
FAX (318) 352-8138

## **CORRECTIVE ACTION PLAN**

December 1, 2011

Mr. Daryl Purpera  
Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Natchitoches Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2011:

### **SECTION I: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL SCHEDULES**

Not applicable.

### **SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

### **SECTION III: MANAGEMENT LETTER**

#### **2011 - 1 Separate Accounting of Student Activity Funds and Purchasing Procedures**

*Recommendation:* Procedures should be implemented and followed to ensure that all expenditures are authorized after determination of availability of funds.

*Corrective Action Taken:* We have met with officials and employees responsible at each school. We discussed the importance of not only the elimination of deficits, but also the need to ensure that no general fund or individual restricted accounts spend monies in excess of the balance of funds available.

**2011 - 2    Concessions - Matching of Revenues & Expenses**

*Recommendation:* Procedures and policies should be implemented to ensure that concession revenues and costs are allocated appropriately between school activities to ensure that an activity that benefits from the sale of concessions also incurs the burden of the cost of concessions sold.

*Corrective Action Taken:* We have met with the principals at each school and discussed the importance of properly matching revenues and expenses within each activity. All concessions will be recorded correctly.

If the Legislative Auditor has questions regarding this plan, please call John LaBorde at 318-352-2358.

Sincerely yours,

*Derwood Duke*

Dr. Derwood Duke  
Superintendent

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
June 30, 2011**

**SUMMARY OF PRIOR YEAR'S FINDINGS**

**SECTION I: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL SCHEDULES**

There were no material instances of noncompliance and no internal control matters other than those reported in the management letter, as described in Section III, below.

**SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III: MANAGEMENT LETTER**

**2010 - 1 Availability of Funds**

*Condition:* This finding reported several schools which violated school board policy by maintaining deficit balances in the general (unrestricted) fund and making deductions in restricted accounts beyond the available balance. This also was a direct violation of Louisiana Revised Statute 17:414.

*Recommendation:* The auditor recommended that all deficits be eliminated. The school board concurred with the auditor's recommendation and directed the schools to comply.

*Current Status:* The related schools initiated measures to improve revenue collections and expenditure control or monitor dormant accounts. Although deficits may not have been totally eliminated, school officials believe improvements implemented should result in the elimination of the deficits by June 30, 2012.

# Johnson, Thomas & Cunningham

## Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation  
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To the Members of the School Board and the  
Parish Principals of Natchitoches, Louisiana

In planning and performing our audit of the component unit financial statements of the Natchitoches Parish School Board's School Activity Funds as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Activity Funds' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Activity Funds' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, as discussed below, we identified certain deficiencies in internal control that we consider to be important to bring to the attention of the parish principals and the school board:

### *11-01 Availability of Funds*

*Condition* - At June 30, 2011, we found the deficiencies related to the purchasing procedures in several schools:

- Two different schools maintained activity funds with deficit balances in the general school (unrestricted) fund. No deduction, including charges paid or accrued, shall be incurred beyond funds available. This is a direct violation of parish policy and Louisiana Revised Statute 17:414.

*Recommendation:* Procedures should be implemented and followed to ensure that all expenditures are authorized after determination of availability of funds. All deficits should be eliminated.

*11-02 Concessions - Matching of Revenues and Expenses*

*Condition:* Concession sales are a common fundraiser in most schools and often involves more than one school activity. However, the costs associated with concessions sold are not always allocated to the activity that benefits from the concession sales. As a result, improper matching of revenues with expenses may occur.

*Recommendation:* Procedures and policies should be improved to ensure that concession costs and revenues are allocated appropriately between school activities to ensure that an activity that benefits from the sale of concessions also incurs the burden of the cost of concession sales.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be significant deficiencies in the Activity Funds' internal control.

This communication is intended solely for the information and use of parish principals, the school board and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Johnson, Thomas & Cunningham*

Johnson, Thomas & Cunningham, CPA's

December 1, 2011

Natchitoches, Louisiana